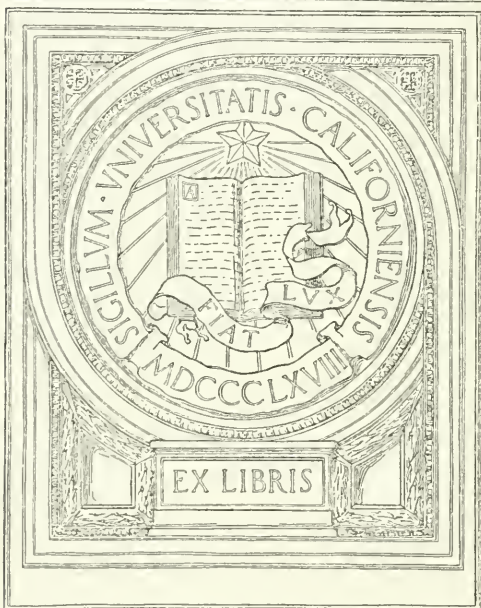


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THE HISTORY OF APPROPRIATIONS IN THE LEGISLATIVE SESSION OF 1916 New York State

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PREFATORY NOTE

The growing responsibilities and the inevitably increasing cost of modern government have, within recent times, given pause to the most optimistic champions of "the good old American way of doing things." When governments were working with surpluses and committees on ways and means were embarrassed with the number and variety of tax expedients open to them, it perhaps mattered little how estimates were made up, whether they were critically reviewed, or in what manner the appropriations once authorized were actually expended. The broad back of America, as a celebrated financier once remarked, could bear it all. Under such circumstances our men of state could, without much positive danger, be as casual and uninformed in finance as Pitt, who, as Macaulay declared, knew nothing accurately except Spenser's *Faerie Queene*, never applied himself steadily to any branch of knowledge, was a wretched financier, and never became familiar with the rules of that House of which he was the brightest ornament.

But those easy days are past. Deficits, not surpluses, confront our legislative bodies, and signs are everywhere on the horizon that citizens are alive to the necessity of introducing more order, economy and responsibility into our government. Numerous commissions on economy and efficiency, the debates in constitutional conventions, committees on legislative procedure, and recent budget legislation in some of our states, all bear witness to the coming of a new day in American financial administration. The "pork barrel," though large and still iron-bound, is becoming a by-word for something not much above larceny. We are really growing dissatisfied with our current fiscal practices and are casting about for some remedy for the evils which we no longer attempt to conceal.

In this steadily advancing movement for a revolution in our discredited financial methods, it seems fair to say, the Bureau of Municipal Research has done its full share. During the past two years it has subjected to searching scrutiny the finances of several American states and foreign countries and has amassed a truly monumental collection of information on the whole subject. This material is being put to use in the preparation of a number

of descriptive, critical, and constructive handbooks on budgets, accounting, and reporting. Naturally, the Bureau has followed with even more than usual care the course of financial administration in the state of New York, and in accordance with its fixed practice it has sought at first hand an accurate description of the current system as the basis of critical or constructive suggestions.

Obviously one of the first necessities of such a survey is a study of the way in which the legislature of the state of New York formulates and passes bills carrying charges on the public treasury. The task of making this study was assigned to Mr. Birl E. Shultz, who was equipped for the undertaking by two years of graduate work in politics and administration in Columbia University and by numerous assignments in the Bureau of Municipal Research to problems involving legislative procedure and methods. After preparing himself for the task by an examination of the available literature on the subject, Mr. Shultz went to Albany and day after day watched the proceedings of the legislature from the lobbies and galleries (and from the floor on some occasions), observing closely the actual process of appropriating public money so far as that was visible to anyone not a member of the legislature itself. In addition to his personal observations, he secured all of the records including a stenographic report of the debate in the senate on the general appropriation bill.

The result of Mr. Shultz's labors is the following descriptive report. Its value for students of government, members of legislatures, citizens, and public officers is so apparent that it calls for little comment by way of preface. It presents, for the first time, so far as I know, a full and rather detailed account of the appropriation methods of an actual legislative session, written by a student whose fundamental interest is scientific in character—a desire to know *wie es eigentlich gewesen ist*. The report presents in a dispassionate manner the story of the controversy between the legislature and Governor Whitman which forms an illuminating chapter in the history of American financial methods. All of the bills calling for the direct appropriation of money were sifted out and arranged in order, and, on pages 14–18, they are set forth so that the student may see just the nature of the grist which the legislature had to grind. The grand appropriation bill is traced step by step through the legislature, and on the basis of “stop-watch” observations, Mr. Shultz shows just how much “solemn deliberation” it received at the hands of the people's representatives. The conclusions speak for themselves.

While it is hardly to be expected that Mr. Shultz has escaped the pitfalls and possibilities of error that lie on every side of the most careful and faithful student and while his essay bears some of the marks of the necessary haste under which it was prepared, I feel safe in saying that it is a positive contribution to our concrete knowledge of American government. Much that he relates has long been known "in a general way," but he has brought generality to earth. Those who in the future have occasion to speak of legislative methods can now speak by the book. It is to be hoped that the volume will meet at the hands of those citizens who desire to be informed about current practices that reception which it truly merits.

CHARLES A. BEARD.

TRAINING SCHOOL FOR PUBLIC SERVICE,
NEW YORK CITY, June 8, 1916.

CHAPTER I

GOVERNOR WHITMAN'S FINANCIAL PROGRAM

At the opening of the annual session of the New York legislature on January 5, 1916, Governor Whitman laid before that body an elaborate "tentative budget proposal" and a brief conspectus of the previous year's appropriations and current departmental requests, supplemented by executive recommendations as to expenditures and a large volume of supporting data. In order that proper emphasis might be given to state finances, the governor gave special importance to his program by devoting a considerable portion of his regular message to a discussion of it.

The Preparation of Governor Whitman's Budget Proposal

By way of preparation for his action, Mr. Whitman had, as early as November 5, 1915, appointed two budget advisors, Mr. Charles S. Hervey and Mr. Winfred B. Holton, Jr., to collect estimates for appropriations from heads of departments, bureaus, institutions, offices, etc., under executive direction.¹ These gentlemen proceeded to hold a series of open conferences with department heads and other officers having occasion to request appropriations from the treasury of the state. For example, on November 15 the proposed appropriations for the department of agriculture were taken up in conference, the governor, the budget advisors, two members of the legislature, and the commissioner being present.² To these conferences unusual publicity was given by the daily newspapers.

After the series of public hearings on departmental requirements, and the collection of additional information as to the actual needs of the several branches of the state government, the governor's budget advisors came to conclusions on the adequacy or inadequacy of the several requests and incorporated their findings in the form of a "tentative budget

¹ New York *Sun*, November 5, 1915.

² Albany *Knickerbocker Press*, November 16, 1915.

proposal.”¹ They reviewed the departmental estimates and recommended to the governor decreases in some of the requests and increases in others. They received from the comptroller of the state the estimates of the legislative and judicial branches of the government and, having arranged these items in the standard form decided upon, they included them in the consolidated proposal without change in the sums called for.

The General Form of Governor Whitman's Budget Proposal

The amounts immediately necessary to meet deficiencies, commonly known as the “supply bill,” were not set forth in a separate measure. Likewise the amounts to be appropriated for repairs, construction or permanent betterments were not embodied in an independent proposal. No bills of this character were prepared, but all charges on the treasury, special and general, were included in the schedules of the respective departments, bureaus, institutions, etc., and brought together in one general appropriation bill. This was done in order that the entire financial record of each institution's needs might be exhibited at one place in the bill for consideration at one time.²

¹ Speaking of this operation the governor said in his message: “I asked the representatives of the finance committees of the legislature in October last to join with me in a budget conference. This conference has held almost continuous public hearings for two months, and representatives of nearly all the departments of the state government except the legislature, judiciary and elected officers have been called before it. In addition to working out a budget form for recommendation to the legislature, the conference has arrived at tentative appropriation figures for the departments which have been examined.”

²In a speech delivered before The Real Estate Board of New York, on February 5, 1916, Governor Whitman made the following appraisal of his own budget proposal: “All the sound principles which should underlie appropriations I feel sure can be enforced under this plan. These principles are: First, That in the process of making appropriations full information should be available as to the needs for the allowances to be made and that the allowances themselves should be acts performed in public; that there should be no star chamber proceedings nor secret log rollings as a condition precedent to appropriations. Second, That all appropriations of public money should be made in such terms that the public may clearly understand the exact uses to be made of the moneys allowed and that those terms shall automatically enforce their use for those purposes. Third, That all the appropriations for all activities of the state should be made at one time and in one document, so that on the one hand the appropriation allowances for all departments as a total may be regulated within the power of the State to pay, and on the other hand that no activity should be granted allowances out of proportion to its importance at the expense of other activities of the State. Fourth, That once the appropriations are made they should be so restricted that the annual rate of government expense cannot at any time during the year be increased above the level fixed at the time of the appropriation. Fifth, That the form in which the appropriations are made shall be so clear and definite that the financial officer of the State shall be able to control the expenditures of those appropriations in exact accordance with the intention of the Legislature which made the appropriations, and the Executive who approved them.”

While thus consolidating proposed expenditures, the governor's tentative budget classified the estimates for each grand division of the state work in schedules under the following titles:

1. Personal service
2. Maintenance and operation other than personal service
3. Repairs and construction or permanent betterments.

The combined amounts proposed under these titles made up the total appropriation for the grand division of state work in question.¹

A "work program" was also included in each division of the tentative budget. This program was an analytical, itemized statement setting forth in most minute detail how the money was to be spent, and such items were to become fixed appropriations unless the governor by an executive order honored requests for transfers from one item to another under the schedule in question. The executive order authorizing such transfer was subject to certain limitations.²

The exact departures made by Governor's Whitman's tentative budget proposal are seen best in the form of a contrast with an appropriation bill for the previous year. This contrast is presented below,³ but it may be said here that the plan offered five distinct features which were deemed advances over former practices:

- 1—It brought all appropriations for each institution or department together in one bill, at the same place in that bill, and under one heading in that bill
- 2—It provided for a separate "lump sum" personal-service appropriation, instead of including it as formerly in the appropriation for maintenance
- 3—It provided a detailed itemization of each of the appropriations under the schedules for personal service, maintenance other than personal service, repairs and construction
- 4—It provided for executive supervision and control of administration by making it incumbent upon the institution or department, before transferring any of the amounts in the detailed itemization under a schedule, to obtain the authorization to do so from the governor
- 5—It abolished the supply bill by including a statement of

¹ See below, p. 31, for an illustrative section from Governor Whitman's bill.

² Set forth below, p. 29.

³ See pages 30-36.

amounts to be immediately available, if necessary, in the statement of the total amount appropriated under each schedule.¹

Governor Whitman's Additional Recommendation

In addition to supporting vigorously his "tentative budget proposal," Mr. Whitman also included in his message a recommendation that a constitutional amendment should be adopted conferring upon the governor the right to reduce, as well as to veto items in appropriation bills. He did this on the ground that the existing constitutional provisions seriously interfered with the preparation by the legislature of a state budget in proper form for subsequent consideration by the executive.²

The constitutional amendment recommended by Governor Whitman was introduced in the Senate on January 28 by Mr. Argetsinger and referred to the finance committee. The purpose of the resolution, as stated in the title, was to change the constitution by

"an amendment to Section 9 of Article 4 of the constitution, in relation to the power of the governor to reduce the appropriations in legislative bills before him for consideration."

Under the present constitution, the governor has the power to veto separate items of an appropriation bill. Mr. Whitman's proposed amendment sought to confer on the chief executive of the state an additional right or alternative, namely, the right to reduce one or more of the several items of an appropriation bill. It also provided that the governor might reduce

¹ The advantages which, in his opinion, were offered by his proposals were explained at length by the governor in his message to the legislature. Chief among these were six: first, that all appropriations or reappropriations for a fiscal year were embraced within one appropriation bill, excepting, of course, in cases of emergency; second, that by making a complete and informative presentation of all fiscal needs of the state in one document, a proper proportion or balance among the various state activities could be maintained; third, that by presenting the appropriations for each activity in one item or group of items they could readily be the subject of one legislative consideration; fourth, that by separating maintenance from personal-service costs a basis was laid for a more intelligent comparison of expenditures; and fifth, that the system of transfers within schedules on executive order, subject to the limitations above noted, would make workable a highly itemized program of expenditure; and sixth, that this form of appropriation enabled the legislature to express its administrative policy in the terms of exact appropriations.

² Among the other financial recommendations were the change of the fiscal year from October 1 to July 1 and the placing of future borrowing "upon a modern and sound financial basis, either through the issue of serial bonds or through the application of actuarial methods to the regulation of sinking fund contributions."

the amount of an appropriation if a bill were so presented as to contain but one item of appropriation. It further stipulated that if the legislature was in session at the time of the exercise of the veto or reducing power, the governor should transmit to that body a statement of the items objected to or reduced, and that the legislature could reconsider such items separately. If on such reconsideration the legislature should repass by a two-thirds vote any item vetoed or reduced by the governor, the same should become a law notwithstanding his objection.

Objections to the Proposed Constitutional Amendment

This amendment was not reported to the senate by the finance committee. It was contended by some opponents that the proposal was not in any particular a necessary part of proper budget procedure. It was also maintained by some that it opened the way for executive usurpation of legitimate legislative prerogatives. Giving the governor the power to revise the decisions of the legislature by reducing such items as he deemed proper was obviously quite a different thing from conferring on him the power to submit a plan of an appropriation bill at the beginning of the legislative session. If the governor could reduce items he could determine the appropriations of the state in detail. He could reduce the amounts appropriated for the legislative and judicial branches of the government to such an extent as to hamper very seriously the legitimate activities of the co-ordinate branches of the state government.

It is true that the suggested amendment did provide that the legislature might reconsider items reduced or eliminated by the governor and restore them to their original amounts by a two-thirds vote in each house. But as a matter of common knowledge, most appropriations are included in the bills passed either on the last day of the session or at least a few days before adjournment. Under such circumstances, the legislature would be given no opportunity to review the governor's action. Of course, it might be said that the legislature could readily abandon its present practices and pass all appropriation measures more than ten days before adjournment. The proposed amendment did not provide for any such rule of action, and if it had done so it would have been open to grave objections on that score. It was not difficult to foresee that the actual practice under the contemplated amendment would amount to an abandonment of all legislative review of the governor's final decisions on appropriations and to the

adoption of executive discretion as the rule of authority in a large portion of the measures carrying charges on the public treasury.

Very emphatic objections to Governor Whitman's proposal were entertained by those who stressed the importance of publicity and citizen interest as features of a sound budgetary practice. Such opponents pointed out that there was no provision in the amendment for public hearings on reductions by the governor; that the measure would add one more "dark room" procedure to the present secret sessions of the finance and ways and means committees; that it was in flat contradiction to the idea of responsibility in matters of finance; that while permitting the governor to cut and carve the appropriation bills at will, it imposed no duties upon him in the preparation of a budget; and that it called for no open public consideration of finance bills in the committee of the whole with the governor or his representatives present to explain and answer questions.

It is not surprising, therefore, that Mr. Whitman's proposal to confer upon the governor the power to reduce as well as to veto items did not come out of the committee to which it was referred. Attacked on the one hand by those jealous of legislative prerogatives and on the other by those advocates of the executive budget who demand executive responsibility commensurate with the executive power, the death of the measure called forth few, if any, regrets.

CHAPTER II

THE RECEPTION OF GOVERNOR WHITMAN'S FINANCIAL PROGRAM

The preparation of Governor Whitman's "tentative budget proposal" was hardly under way in November before signs of an impending controversy with the legislature appeared. The *Albany Knickerbocker Press*, on November 6, stated that the Republican members of the senate and assembly looked for a clash between the governor and the legislative leaders on the introduction of his "unofficial budget." It was objected that the governor had not consulted the experts of the state comptroller's office, nor the leading members of the finance committee of the senate and the ways and means committee of the assembly, that he was usurping the rights of legislative committees in attempting to make up a budget, and that the submission of a separate program of appropriations in addition to that prepared by the committees would only introduce confusion. Some members of the legislature were reported as opposed to the plan on the ground that it was "unfair for the executive to assume the initiative in the making of a budget as long as he must, under the law, exercise the veto of items in that budget." The newspaper headlines on January 3 confirmed the earlier impression that some members of the legislature were ready for a battle with the governor.¹

The New York City Press and the Governor's Tentative Budget

The reception accorded to Governor Whitman's financial program by the New York City press was on the whole favorable. The *Sun* on January 8 remarked editorially: "The legislature should adopt the budget system which ordinary prudence, common intelligence, and Governor Whitman—may he ever be in such admirable society—urge upon it. The present practice, under which nobody knows what has been appropriated, will then

¹ The headlines of the *New York Tribune* on January 3 ran: "Rival Budgets Ready to Clash; Whitman and Sage Plans Will Fight It Out in the Legislature."

become a memory. . . . We trust that the budget system may be adopted by the state, whose mediaeval methods cost hundreds of thousands of dollars a year." The *Evening Post* was even more generous in its commentary. It said: "The whole matter is presented by the governor with great directness and force. It is a delight to see an executive grapple so resolutely with so difficult a problem. The solution, however, will not be got without a hard fight. Mr. Whitman will have to go against not merely indifference and inertia, but prejudice and strong political opposition. All the more is it to his credit, say we, that the governor of the greatest business state is girding himself to put the conduct of the public affairs on a business basis."¹

The objection urged in some quarters to the effect that the executive budget amounted to an usurpation of legislative powers was dwelt upon with special emphasis by the *New York Times*.² It said editorially that good and sufficient answer was to be found in the fact that the legislature would still have plenary power over the governor's plan. It also warned the legislature that any budget prepared by itself would have to present positive merits and could not secure approval merely as a scheme to baffle the governor. Its criticism of legislative methods and its approval of the governor's position were positive: "The legislature appropriates as blindly as it, the state, spends. The system is indefensible and intolerable. It is a growth, having become by imperceptible degrees what it would be impossible to propose anew outside of a lunatic asylum. The governor is fortunate in being first in the field with his reforms and he will be doubly fortunate if they become associated with his name."

The news columns of the papers in their reports from Albany indicated that, from a political point of view, the governor's budget proposal was regarded as a challenge to the legislature and that the governor was prepared to assume leadership in bringing order out of the chaos in state finances. The headline in the *New York Tribune* for January 6, ran as follows: "Whitman Opens Fight for State Finance Reform." The headlines in the other New York City papers were in the same tone. It seemed clear that the governor had decided to force the issue. Indeed a very firm note ran through the publicity materials sent out by his secretary to the newspapers in support of his message

¹ *New York Evening Post*, January 5, 1916.

² January 6, 1916. See also the *Brooklyn Standard Union* and the *Brooklyn Times* of January 5, 1916.

and budget proposal. Whether the newspapers gathered their impressions from these materials or placed their own interpretation on the impending contest between the governor and the legislature, is, of course, a matter of conjecture.¹

Legislative Leaders and the Budget Proposal

The general approval by the press of Governor Whitman's tentative budget did not find a positive echo in the legislature. The first opinions of legislative leaders were guarded. Senator Elon R. Brown was reported on January 5, as saying: "On the whole, I think the governor's message is admirable and I believe it will meet with widespread approbation. Some details of his financial plan, however, may not meet with favor. They will have to be discussed very thoroughly."² The newspaper report from which this statement is taken went on to indicate that the executive budget plan would undoubtedly meet with the most vigorous opposition from the "Brown-Sage-Walters Group," which wielded such great power in the senate. According to this report also, it was very clear in the minds of the legislators that a positive issue over an executive or legislative budget had been raised and would have to be considered.

From this guarded and tentative approval of the governor's plan, members of the legislature moved steadily in the direction of open and avowed hostility. Indeed, the *New York World* of January 6, headed its report from Albany with the lines "Senate Prepares to Fight Whitman on Budget Reform; Machine Republican Leaders resent Message Recommendation as Taking from the Legislature Power of Originating Financial Bills; Assembly behind the Governor." Four days later it became evident that if there had been any confusion in the minds of the members of the legislature as to the proper treatment to be meted out to Governor Whitman's budget it was all cleared away. The staff correspondent of the *New York Tribune* in a despatch of January 9 presented the opinions of the Republican leaders in the following language: "We are obliged to Governor Whitman for his budget suggestions, and we may avail ourselves of some of them, but the constitution gives the legislature the right to fix appropriations, and we do not intend to give up that right to the

¹ The *Evening Mail*, January 5: "Whitman Urges Fiscal Reforms in His Message." The *Sun*, January 6: "Whitman Asks Legislature for a New Budget System." Brooklyn *Citizen*, January 5: "Whitman Urges Central Control of State Finances."

² New York *Evening Post*, January 6, 1916.

governor."¹ This was represented as tantamount to saying that while the Republican leaders did not openly reject the governor's recommendation they would prepare their own bill, adopting such of the governor's suggestions in detail as were acceptable. In a few days the staff correspondent of the *Tribune* stated in authoritative language that "Governor Whitman's plan for a state budget has been rejected by the Republican leaders of the senate; instead the senate leaders plan to pass the appropriation bills in the same old way, but with unanimity of action that will allow the governor to have all of the bills before him at one and the same time."²

Mr. Whitman's Attitude Toward His Own Budget Bill

The attitude of the governor was somewhat uncertain. According to some accounts he seemed prepared to fight for his budget bill. On January 9, he was represented as saying that he would not tolerate any trifling with it; that while he did not object to reductions, he would under no circumstances agree to increases, and that he was determined to pass his bill at any cost.³ A week later newspaper reports stated that men on intimate terms with the executive declared that he was going to fight for the budget bill to the limit, and that he had no objections to reductions being made, but "under no circumstances would he consent to increases."⁴

In these reports it appeared that the governor had come to a clear decision in his own mind that a principle was at stake and that it was his bounden duty to make a fight for the system of economy which was offered by an executive budget as contrasted with the chaos and wastefulness which resulted from the present legislative action.⁵ But there were at the same time other reports to the effect that his views were not so decided; in fact, on January 5, he was reported as saying, "My budget is just a tentative one; the legislature may do with it what it sees fit."⁶

That this really represented the most mature view of the governor seems to be demonstrated conclusively by his letter written to Dr. Frederick A. Cleveland of the Bureau of Municipal

¹ New York *Tribune*, January 10, 1916.

² *Ibid.*, January 17, 1916.

³ *Ibid.*, January 10, 1916.

⁴ *Ibid.*, January 17, 1916.

⁵ See Mr. Henry L. Stimson's endorsement of the governor's budget plan, New York *Evening Post*, January 8, 1916.

⁶ New York *World*, January 6.

Research on January 19.¹ In this Mr. Whitman said in effect that he did not regard it as coming within his constitutional prerogative for him to take the leadership in budget matters and that all that he had done or intended to do was to present a tentative collection of estimates to the legislature without giving to them any more moral or political weight, apparently, than that enjoyed by the estimates submitted by the comptroller under the law of 1909. Mr. Whitman's letter was interpreted by the newspapers as a withdrawal from the position which he had taken at the opening of the legislative session; indeed, one newspaper headed its report of the affair with the words "Whitman Quits Fight for Executive Drawn Budget."²

From that time forward all the reports tended to confirm the opinion that the idea of executive leadership in budget drawing had received a death blow, and that the fate of the governor's original proposals was sealed. The action of the finance committee of the senate in sending the governor's budget bill to the comptroller for revision was regarded as a deliberate attempt to "snub" Mr. Whitman because in preparing the budget he had not originally taken into his confidence the experts in the comptroller's office.³ A few days later the *Herald* reported that Senator Sage had given out "formal notice to Governor Whitman that the main features of the administration's financial bills are to be discarded forthwith . . . as we have found the budget unworkable."⁴ On the same day the *New York Times* announced that the legislators had doomed the executive budget and the *American* declared that the governor had abandoned all hope of budget reform.

The Term "Budget" of Political Value

It would be far from the truth, however, to say that all of the agitation caused by the governor's original stand on the budget proposal was lost. Indeed, while giving the impression of rejecting the governor's budget, the leaders of the legislature recognized the political value of the term "budget," seized upon it, and made it their own. Senator Sage, chairman of the finance committee of the senate, was careful to announce on February 27 that he would not permit the usual "hasty action on appro-

¹ MUNICIPAL RESEARCH, No. 69, page 79.

² Amsterdam *Sentinel*, January 22, 1916.

³ New York *Tribune*, February 9, 1916.

⁴ New York *Herald*, February 24, 1916.

priation bills in the closing moments of the senate but would give ample time for discussion and publicity—one of the essential elements in sound budget procedure.”¹ From that time forward the legislative leaders consistently confirmed the impression that they favored the economy in the system of state finances implied in the term “budget” and that they were prepared to abandon the old practice of rushing through a large number of appropriation bills without furnishing sufficient opportunity for mature deliberation in the legislature.² The impression was also conveyed to the public that the legislature was anxious to abandon the legislative methods which had so long obtained in the state, and to “improve upon” the system of economy offered in the governor’s “tentative budget proposal.”

The Legislature Follows Former Practices

Whatever impression was given to the public, a study of the actual procedure of the legislature during the session of 1916 leads to the view that, although some improvements were made over former methods, in general the idea of executive leadership in budget-making was positively rejected. Furthermore, it is not apparent that any important changes were made in legislative procedure, or that the legislature in that session made any radical departure from previous practices. The legislature did provide, however, for the future by passing the Sage-Maier budget law.³

The legislature met on January 5, 1916, and adjourned 107 days later on April 20. During this period, 78 sessions were held on only 78 days, and at least 31 of these 78 sessions were short sessions.

Notwithstanding the fact that a complete appropriation bill was laid before the legislature on the first day of the session, members of the senate and assembly began immediately to introduce separate bills appropriating the state’s money for the benefit, in the main, of their own localities.

As the session progressed hardly a day went by without the introduction of such bills. Altogether, 111 bills involving an appropriation of public money were introduced in the senate and 99 in the assembly. Seventy-five of these bills were similar or identical bills in both houses; 26 bills were originally intro-

¹ New York *Times*, *Tribune* and *Sun* of February 28, 1916.

² New York *Times*, *Herald*, *Press*, *Sun* and *Tribune* of March 6.

³ See below, p. 24.

duced in only one house, passed and sent by message to the other house for consideration; 34 bills were introduced in only one house. The total number of independent bills introduced in one or both branches of the legislature was, therefore, 135. This number does not include the annual appropriation bill of \$52,781,-131.13, nor the \$27,000,000 canal appropriation from the bond issue authorized by referendum at the election of 1915. The 135 separate appropriation bills introduced in the legislature of 1916, not including the two bills mentioned above or those listed in the note at the bottom of the page, involved a total charge on the public treasury of \$22,171,122.70.¹

The following is a complete tabulation of the bills involving appropriations introduced in the senate and of the bills introduced in the assembly at the legislative session of 1916:

¹ The 135 bills introduced involving a total of \$22,171,122.70 do not include, of course, the \$25,000,000 bond issue to eliminate grade crossings, subject to referendum at the election of 1916; the \$27,000,000 Erie, Oswego and Champlain Canals bond issue approved by referendum at the election of 1915 and signed by the governor, February 21, 1916; the bill providing for a bond issue of \$26,500,000 to reconstruct the Chemung Canal subject to referendum at the election of 1916 (Assembly Intro. No. 56); the bill providing for a bond issue of \$10,000,000 to construct state highways through New York City, subject to referendum at the election of 1916 (Assembly Intro. No. 1032); the appropriation of \$10,000,000 out of the proceeds from the highway bond issue (S. Int. No. 411); or the appropriation of \$7,482,500 from the canal, highway and Palisades Park sinking funds for payment of interest on such debts. (S. Int. No. 1379.) The two bills last mentioned were passed by the legislature. They were not appropriations from the general fund. The other bills provide for bond issues dependent upon the result of referenda with the exception of the \$27,000,000 canal bond issue approved in 1915. Including the \$52,781,-131.13 appropriation bill, the \$27,000,000 canal bond issue, the \$22,171,122.70 in the 135 bills, the \$25,000,000 to eliminate grade crossings, the \$26,500,000 to reconstruct the Chemung Canal and the \$10,000,000 to construct state highways in New York City the number of bills would be 140 and the amount involved \$163,452,253.83.

LIST OF BILLS CARRYING A CHARGE ON THE TREASURY INTRODUCED IN THE SESSION OF 1916

DATE	INT. NO.	NAME OF PROPOSER	LOCALITY OR DISTRICT FROM WHICH ELECTED	SUBJECT—SHORT TITLE	AMOUNT	IDENTICAL WITH	ASSEMBLYMAN
Jan. 5	2	Slater	Port Chester	Ossining, state armory, boat house	\$25,000.00	A. 38	Law
Jan. 5	10	Christman	Herkimer	Ilion, Steele's creek, retaining wall	4,000.00		
Jan. 5	58	Wagner	New York City	Boys' Training school, location, changing	150,000.00	A. 884	Block
Jan. 5	60	Wagner	New York City	Monasie State Hospital, abolishing	200,000.00	A. 886	Block
Jan. 5	80	Boylan	New York City	State printing, superintendent, creating	300,000.00	A. 222	Mahony
Jan. 10	92	Slater	Port Chester	Westchester Co., normal and training school	150,000.00	A. 147	Blakely
Jan. 10	110	Horton	Buffalo	Civil Service Investigating Committee	10,000.00	A. 92	Graves
Jan. 19	179	Walton	Kingston	New Paltz normal school, new buildings	30,000.00	A. 254	Le Ferre
Jan. 19	185	Christman	Herkimer	Normal and training schools (2) establishing	25,000.00		
Jan. 19	192	Marshall	Franklin Co.	"Arsenal Green," Malone, improvement	1,500.00	A. 244	Thayer
Jan. 19	196	Jones	Chenango Co.	Highway Law, Chenango Co., neck route 8-a	15,000.00	A. 270	Lord
Jan. 20	203	Horton	Buffalo	Buffalo, naval militia, boathouse, wharves	64,905.06	A. 302	Taylor
Jan. 24	210	Slater	Port Chester	Young, military training, inv. committee	1,000.00	A. 379	Law
Jan. 24	230	Spring	Franklinville	Dunkirk, fish hatchery, establishing	35,000.00	A. 241	McInnises
Jan. 25	243	G. L. Thompson	Suffolk Co.	Long Island, canal, rights of way	995,000.00	A. 333	McWhinney
Jan. 25	248	Hoffman	Brooklyn	O'Sullivan, Michael, claim	12,000.00	A. 513	Farrell
Jan. 25	250	Halliday	Ithaca	Chemung river, Elmira, dike repairs	10,000.00	A. 319	Bush
Jan. 26	263	Norton	Cobleskill	Barge canal, towing facilities	45,000.00	A. 353	Arms
Jan. 26	268	Norton	Livingston Co.	Chemung river, Corning, channel improvement	100,000.00	A. 317	Oldfield
Jan. 28	311	Wicks	Oneida Co.	Rome, So. George Street, retaining wall	2,500.00	A. 447	Davis
Jan. 28	327	G. F. Thompson	Niagara Co.	Medina, abandoned canal feeder, filling	15,000.00	A. 284	Constock
Feb. 1	368	G. L. Thompson	Suffolk Co.	Orient, Suffolk Co., sea wall	20,000.00	A. 464	Talmage
Feb. 2	392	Halliday	Ithaca	Chemung river, Chemung Co., protection bank	17,000.00	A. 450	Bush
Feb. 2	394	Whitney	Mechanicville	Charities Law, clearing houses, establishing	40,143.94	A. 538	Wheeler
Feb. 2	396	Cromwell	Richmond Co.	Conklin (Jacob E.) estate, excess tax	10,000.00	A. 463	Serven
Feb. 3	406	Wicks	Oneida Co.	Rome, Stanwix street, canal bridge	15,000.00	A. 306	Davis
Feb. 3	407	Wicks	Oneida Co.	Rome, Whitesboro street, canal bridge	11,000.00	A. 305	Davis
Feb. 7	422	Hill	Lestershire	Chenango river, Binghamton, dyke	60,000.00	A. 555	Quick
Feb. 7	425	Turner	Towners	Chenango river, Dutchess Co., normal school	110,000.00	A. 562	Allen
Feb. 7	428	Whitney	Mechanicville	Vischer's Ferry, Mohawk river, bridge	180,000.00	A. 175	Seelye
Feb. 7	429	Horton	Buffalo	Malignant disease, institute, Buffalo	15,000.00	A. 655	Miller
Feb. 8	430	Emerson	Warrensburg	Plattsburg, training camp, commission	30,000.00	A. 502	Weaver
Feb. 8	436	Emerson	Warrensburg	Hudson river, Highway route 25, bridge	17,750.00	A. 596	Breteton
Feb. 9	485	Rausperger	Buffalo	Cornell Univ., Agr. college, glass houses	60,000.00	A. 546	Miller
Feb. 9	492	Sage	Menands	Conserv. Dept., forestry bureau, expenses	10,000.00	A. 626	Maier
Feb. 9	493	Sage	Menands	Conserv. Law, fire provisions, enforcing	37,000.00	A. 627	Maier
Feb. 9	496	Wicks	Oneida Co.	Boys, military education, military reserve	5,000.00	A. 569	Roemhild
Feb. 9	500	G. L. Thompson	Suffolk Co.	Long Island, normal school, establishing	350,000.00	A. 553	McWhinney
Feb. 14	538	Whitney	Mechanicville	Saratoga Springs, reservation	14,891.22	A. 724	Seelye

RECEPTION OF GOVERNOR'S PROGRAM

Feb. 21	Towner	579	Towners	Drake's drawbridge, Wappinger's creek	8,000.00	A. 762	Gardner
Feb. 21	Newton	606	Livingston Co.	American Scenic Society, monument	700.00	A. 767	Knight
Feb. 24	Cromwell	683	Richmond Co.	Law reports, reduction of accumulation	5,000.00		
Feb. 25	G. F. Thompson	697	Niagara Co.	Lockport, 18-mile creek, culvert.	12,500.00	A. 307	Bewley
Feb. 28	Wicks	711	Oneida Co.	Hyde, Hyde & Eddy, state contract	5,271.44	A. 1116	Davis
Feb. 28	Halliday	715	Ithaca	Cornell, Veterinary College	15,000.00	A. 967	Fenner
Feb. 28	Horton	717	Buffalo	Western N. Y. Custodial Agency, site com.	2,000.00	A. 927	Graves
Feb. 29	G. F. Thompson	761	Niagara	Legislative investigations, commission on laws	500.00		
Mar. 2	G. L. Thompson	781	Suffolk Co.	Three-Mile harbor, Suffolk Co., improvement, reappropriation	8,776.40	A. 1107	Talmage
Mar. 2	Sage	792	Menands	Surrogates' Court Comm'n., time extended, reappropriation	1,768.98	A. 1023	Welsh
Mar. 2	Sage	793	Menands	Conservation Law, elk, game protector	2,000.00	A. 745	Malone
Mar. 6	Norton	805	Cobleskill	Real Property Law, real estate brokers	20,000.00	A. 906	Davis
Mar. 6	Argetanger	812	Rochester	Schools and libraries, books	11,000.00	A. 968	Harris
Mar. 6	Sage	815	Menands	Legislature, immediate expenses	50,000.00	A. 1094	Maier
Mar. 6	Sage	816	Menands	New prisons commission, reorganization	400,000.00	A. 1137	Adler
Mar. 6	Christman	828	Herkimer	West Canada creek, Herkimer, bridge, resurfacing	2,000.00	A. 1130	Adler
Mar. 9	Walton	886	Kingston	Forest preserve, lands for, acquiring	95,000.00	A. 1130	Adler
Mar. 9	Emerson	892	Warrensburg	Plattsburg Centenary Commission, reappropriation	62,500.00	A. 1157	Weaver
Mar. 9	Slater	914	Port Chester	Military Law, training commission	100,000.00	A. 1169	Welsh
Mar. 13	Brown	922	Watertown	Oswego Normal School, buildings, equipment	25,000.00		
Mar. 15	Wilson	950	Hall	Articultural Experiment Station, building	30,000.00	A. 1288	Wheeler
Mar. 15	Towner	959	Towners	Sing Sing prison, sanitary cell block	600,000.00	A. 1288	Gardner
Mar. 15	Towner	960	Towners	Windsale, new prison, construction	200,000.00	A. 1287	Gardner
Mar. 15	Crittman	963	Herkimer	Twitchell creek, Herkimer Co., bridge	18,000.00	A. 1249	Grant
Mar. 15	Crittman	981	Herkimer	Port Leyden, Black River canal, bridge	15,000.00	A. 1250	Grant
Mar. 16	Walker	983	Mechanicville	American Seaman's Friend Soc., N. Y. City	25,000.00	A. 592	MacKie
Mar. 16	Whitney	983	Buffalo	Saratoga battlefield, lands for, acquiring	10,000.00		
Mar. 17	Halliday	988	Ithaca	Ketchum (Jesse) monument, Buffalo	5,000.00	A. 1304	Taylor
Mar. 17	Halliday	1026	Ithaca	Catherine creek, Montour Falls, improving	10,000.00	A. 1340	Mitchell
Mar. 20	Horton	1050	Buffalo	Mill creek dike, Watkins, repairs	4,000.00	A. 1367	Mitchell
Mar. 20	Horton	1051	Buffalo	Executive Law, state constabulary	250,000.00	A. 1357	L. H. Wells
Mar. 22	Walton	1090	Kingston	Delaware & Hudson canal, surveying, etc.	250,000.00	A. 1427	De Witt
Mar. 23	Wellington	1152	Troy	Troy, Waterford, telephone charges	10,000.00	A. 1375	Shannon
Mar. 23	Wellington	1153	Troy	Troy, state lands, assessments	105.00	A. 1374	Shannon
Mar. 24	Walters	1182	Syracuse	Civil court, proceedings, rules of practice	530.75	A. Rec. No. 570	
Mar. 27	Brown	1197	Watertown	Mohansic Hospital, site for, commission	25,000.00	A. 1512	Law
Mar. 27	G. L. Thompson	1201	Suffolk Co.	Shelter Island sound, Suffolk Co., bridge	504,254.85	A. 1535	Talmage
Mar. 27	Halliday	1222	Ithaca	Newton Battlefield Park, Elmira, improvement	20,000.00	A. Rec. No. 529	Kinsaid
Mar. 27	Sage	1233	Menands	National Guard mobilization, etc.	500,000.00	A. 1328	Parker
Mar. 28	Horton	1234	Buffalo	Niagara Hydro-Electric Pow. Com., creating	650,000.00	A. 1519	
Mar. 29	Stivers	1250	Middletown	Military aviators, equipment for	100,000.00		
Mar. 29	Lockwood	1260	Brooklyn	Labor Law, juvenile placement department	15,000.00		
Mar. 29	Mills	1263	Brooklyn	Health Insurance Commission, creating	25,000.00		
Mar. 30	Norton	1273	Cobleskill	Schenectady, Mohawk river, bridge	500,000.00		McNab
Mar. 31	Whitney	1295	Mechanicville	Wood creek, Washington Co., improvement	5,000.00		
Mar. 31	Wagner	1300	New York City	Highways in counties not containing towns	5,000,000.00		
Mar. 31	Marshall	1302	Franklin Co.	Saranac river, improvement	10,000.00		
Apr. 1	Brown	1311	Watertown	Rural credits, co-operation, commission	2,500.00	A. Rec. No. 359	

LIST OF BILLS CARRYING A CHARGE ON THE TREASURY INTRODUCED IN THE SESSION OF 1916—Continued

DATE	INT. NO.	NAME OF PROPOSER	LOCALITY OR DISTRICT FROM WHICH ELECTED	SUBJECT—SHORT TITLE	AMOUNT	IDENTICAL WITH	ASSEMBLYMAN
Apr. 5	S. 1322	G. L. Thompson	Suffolk Co.	Long Island Agricultural School	15,403.35	A. Rec. No. 389	Maier
Apr. 5	S. 1326	Sage	Menands	Annual Appropriation Bill	52,781.13	A. 281	
Apr. 6	S. 1351	Sage	Menands	State enumeration, unexpended balance, reappropriation	4,150.00	A. Rec. No. 382	
Apr. 6	S. 1355	Newton	Livingston Co.	Doty, Alvah H., expenses	5,947.47	A. Rec. No. 379	Knight
Apr. 8	S. 1367	Lockwood	Brooklyn	N. Y. State Nor. Col. teachers, salaries	25,000.00	A. Rec. No. 393	
Apr. 10	S. 1390	Walton	Kingston	Lands under water, survey	5,000.00	A. Rec. No. 417	
Apr. 11	S. 1407	Horton	Buffalo	Butler and egg investigation	7,994.45	A. Rec. No. 517	Knight
Apr. 12	S. 1409	G. L. Thompson	Suffolk Co.	Arsenok creek, Suffolk Co., improvement	3,500.00	A. Rec. No. 477	
Apr. 12	S. 1420	Sanders	Niagara	Audietam, 10th Infantry, monument	500.00	A. 568	
Apr. 12	S. 1424	Whitney	Stafford	Saratoga Springs, reservation	1,500.00	A. Rec. No. 457	Bretton
Apr. 12	S. 1425	Walters	Mechanicville	Civil Court practice, commission	152,000.00	A. Rec. No. 511	
Apr. 12	S. 1427	Walters	Syracuse	Session Laws, indexing, investigation	10,000.00	A. 1581	
Apr. 12	S. 1428	Hewitt	Locke	Auto-trucks, automobiles, fees, schedule	10,000.00	A. Rec. No. 502	Slater
Apr. 13	S. 1433	Horton	Buffalo	Civil Service Investigating Committee	5,000.00	A. Rec. No. 503	
Apr. 13	S. 1436	Mills	New York City	Tax Investigating Committee	7,500.00	A. Rec. No. 504	
Apr. 13	S. 1440	Whitney	Mechanicville	Mechanicville, reimbursement by state	25,000.00	A. Rec. No. 513	Slater
Apr. 13	S. 1441	Walters	Syracuse	Syracuse, College of Forestry	402.20	A. Rec. No. 543	
Apr. 14	S. 1450	Horton	Buffalo	Feeble-minded criminals, examiners, salaries	7,500.00	A. Rec. No. 515	
Apr. 14	S. 1455	Christman	Herkimer	Motion Pictures, board of censors, salaries	47,900.00	A. 1591	Slater
Apr. 15	S. 1458	Mills	New York City	Bell, Alfred D., contested election expenses	1,200.00	A. Rec. No. 538	
Apr. 15	S. 1460	Sage	Menands	Agr. Law, farm settlement bureau	30,000.00	A. Rec. No. 537	
Apr. 15	S. 1461	Norton	Mechanicville	Schenectady, Mohawk river, bridge, commission	5,000.00	S. 2	Whitney
Apr. 17	S. 1466	Whitney	Briarcliff Manor	Quintessence, enforcement of laws	8,000.00	S. 110	
Jan. 5	A. 92	Law	Buffalo	Outing, state armory and boat house	5,000.00	S. 92	
Jan. 11	A. 106	Graves	New Brighton	Civil Service Investigating Committee	400,000.00	S. 428	Boylan
Jan. 11	A. 107	Stephens	Brooklyn	Tompkins, Gov. Daniel D., monument	300,000.00	S. Rec. No. 7	
Jan. 12	A. 141	Oldfield	Bath	Brooklyn 23d Regiment, addition	300,000.00	S. 80	
Jan. 12	A. 147	McLiggott	Yonkers	Westchester county, normal school	150,000.00	S. 230	Marshall
Jan. 13	A. 168	McLiggott	New York City	State offices, N. Y. City, building commission	1,500,000.00	S. 179	
Jan. 14	A. 175	Seeley	Burnt Hills	Vischer's Ferry, Mohawk river, bridge	180,000.00	S. 192	
Jan. 17	A. 194	Baxter	Watervliet	Dunsbach Ferry, Mohawk river, bridge	125,000.00	S. 196	Jones
Jan. 18	A. 207	Maier	Seneca Falls	State Racing Commission, expenses	1,555.00	S. 230	
Jan. 19	A. 221	McMahony	New York City	State printing, superintendent, creating	300,000.00	S. 179	
Jan. 19	A. 224	McMahony	Chautauqua Co.	Dunkirk, fish hatchery, establishing	25,000.00	S. 192	Jones
Jan. 19	A. 244	Thayer	Franklin Co.	"Arsenal Green" Malone, improvement	1,500.00	S. 196	
Jan. 19	A. 254	Le Ferre	New Palis	New Palis normal school, new buildings	30,000.00	S. 196	
Jan. 20	A. 270	Lord	Afton	Highway Law, Chenango Co., route 8—a, new	15,000.00	S. 196	

RECEPTION OF GOVERNOR'S PROGRAM

Jan. 20	A. 279	A. Taylor	Erie Co.	Buffalo, naval militia, boathouse, wharves	64,905.06	\$.	203	Horton
Jan. 20	A. 281	Maier	Seneca Falls	Annual Appropriation Bill	52,781,131.13	\$.	1326	Sage
Jan. 20	A. 284	Constock	Kent	Medina canal feeder abandoned, filling	15,000.00	\$.	217	G. F. Thompson
Jan. 24	A. 292	Law	Briarcliff Manor	Young military training, investigating committee	1,000.00	\$.	407	Slater
Jan. 24	A. 305	G. T. Davis	Oneida Co.	Rome, East Whitesboro St., canal bridge	11,000.00	\$.	407	Wicks
Jan. 24	A. 306	G. T. Davis	Oneida Co.	Rome, Stanwix street, canal bridge	13,000.00	\$.	406	Wicks
Jan. 24	A. 307	Bewley	Lockport	Lockport, 18-Mile creek, culvert	12,500.00	\$.	407	G. F. Thompson
Jan. 24	A. 317	Oldfield	Bath	Chemung river, Corning, channel, improvement	100,000.00	\$.	268	Newton
Jan. 24	A. 319	Bush	Chemung Co.	Chemung river, Elmira, dike repairs	11,000.00	\$.	250	Halliday
Jan. 25	A. 333	McWhinney	Lawrence	Long Island, canal, rights of way	995,000.00	\$.	245	G. L. Thompson
Jan. 26	A. 353	Arnts	Syracuse	Barge canal, towing facilities	45,000.00	\$.	263	Norton
Jan. 31	A. 447	G. T. Davis	Oneida Co.	Rome, South George St., canal wall	2,500.00	\$.	311	Halliday
Feb. 1	A. 450	Bush	Chemung Co.	Chemung river, Chemung Co., protection bank	17,000.00	\$.	392	Wicks
Feb. 1	A. 463	Serven	Rockland Co.	Conklin (Jacob E.) estate, excess tax, refund	40,143.94	\$.	396	Cromwell
Feb. 1	A. 464	Talmage	East Hampton	Orient, Suffolk county, sea wall	20,000.00	\$.	398	G. L. Thompson
Feb. 2	A. 502	Weaver	Clinton Co.	Plattsburg training camp, commission, creating	30,000.00	\$.	455	Ranspser
Feb. 2	A. 506	N. J. Miller	Buffalo	Cornell, Agr. College, glass houses	60,000.00	\$.	485	Heffernan
Feb. 3	A. 513	Farrell	Brooklyn	O'Sullivan, Michael, elam vs. B. R. T. Co.	12,000.00	\$.	248	Whitney
Feb. 3	A. 538	Wheeler	Holcomb	Charities Law, clearing house, establishing	10,000.00	\$.	294	Heffernan
Feb. 4	A. 553	McWhinney	Lawrence	Long Island, normal school, establishing	350,000.00	\$.	500	G. L. Thompson
Feb. 7	A. 555	Quick	Windor	Chenango river, Binghamton, dyke	60,000.00	\$.	422	Hill
Feb. 7	A. 562	Allen	Clinton Corners	Millerston, Dutchess Co., normal school	110,000.00	\$.	422	Towner
Feb. 7	A. 568	Knight	Arcade	American battlefield, 104th Infantry, monument	1,500.00	\$.	1422	Sanders
Feb. 7	A. 569	Roemhild	Erie Co.	Boys, military education, military reserve	5,000.00	\$.	496	Wicks
Feb. 8	A. 592	Maerle	Kings Co.	American Seamen's Friend Society	10,000.00	\$.	981	Walker
Feb. 8	A. 596	Breton	Lake George	Hudson river, highway route 25, bridge	17,500.00	\$.	951	Emerson
Feb. 9	A. 613	Mitchell	Schuyler Co.	Catherine creek, Montour Falls, improvement	70,000.00	\$.	492	Sage
Feb. 9	A. 615	Oldfield	Bath	Soldiers' Home, barracks, reconstruction	48,000.00	\$.	493	Sage
Feb. 9	A. 626	Maier	Seneca Falls	Conservation Dep't., forestry bureau, expenses	10,000.00	\$.	492	Sage
Feb. 9	A. 627	Maier	Seneca Falls	Conserv. Law, fire provisions, enforcing	37,000.00	\$.	493	Sage
Feb. 9	A. 631	McElligott	New York City	Morris, John J., National Guard pension	600.00	\$.	429	Horton
Feb. 10	A. 643	Blecker	New York City	Old age, sickness, unemployment insurance committee	10,000.00	\$.	429	Horton
Feb. 10	A. 655	N. G. Miller	Buffalo	Malignant Disease Institute, Buffalo	25,000.00	\$.	538	Whitney
Feb. 11	A. 681	Mackey	Franklin	Delhi - Agricultural school	14,891.22	\$.	793	Sage
Feb. 16	A. 724	Sedye	Burnt Hills	Saratoga Reservation	2,000.00	\$.	793	Towner
Feb. 21	A. 745	Malone	Albany	Conservation Law, elk, protector	8,000.00	\$.	608	Newton
Feb. 21	A. 752	Gardner	Dutchess Co.	Drake's drawbridge, Wappinger's creek	150,000.00	\$.	608	Wagner
Feb. 21	A. 767	Knight	Arcade	American Seamen's Society, monument	200,000.00	\$.	60	Wagner
Feb. 25	A. 886	Bloch	New York City	Training School for Boys, transfer site	3,875,071.20	\$.	805	Norton
Feb. 25	A. 886	Bloch	New York City	Mohansic State Hospital, abolishing	20,000.00	\$.	717	Horton
Feb. 25	A. 899	Maier	Seneca Falls	Highway improvements	15,000.00	\$.	812	Halliday
Feb. 28	A. 906	E. C. Davis	Fonda	Real Property Law, real estate brokers	2,000.00	\$.	812	Argetsinger
Feb. 28	A. 915	Wheeler	Holcomb	Canandaigua lake, harbor improvement	15,000.00	\$.	812	Argetsinger
Feb. 28	A. 927	Graves	Buffalo	Western N. Y. Custodial Asylum, site commission	15,000.00	\$.	812	Argetsinger
Mar. 1	A. 967	Fenner	Penfield	Cornell, Veterinary College	40,000.00	\$.	812	Argetsinger
Mar. 1	A. 968	Harris	Seneca Falls	School books, unexpended balances, reappropriation	40,000.00	\$.	812	Argetsinger
Mar. 1	A. 985	Maier	Seneca Falls	Highways, Indian reservations, improvement	1,956,275.98	\$.	812	Argetsinger
Mar. 1	A. 986	Maier	Seneca Falls	Town highways, repair, improvement	1,956,275.98	\$.	812	Argetsinger

LIST OF BILLS CARRYING A CHARGE ON THE TREASURY INTRODUCED IN THE SESSION OF 1916—Continued

DATE	INT. NO.	NAME OF PROPOSER	LOCALITY OR DISTRICT FROM WHICH ELECTED	SUBJECT—SHORT TITLE	AMOUNT	IDENTICAL WITH	SENATOR
Mar. 2	A. 1007	Talmage	East Hampton	Three-Mile Harbor, Suffolk Co., improvement, reappropriation	8,776.40	781	G. L. Thompson
Mar. 3	A. 1023	Welsh	Albany Co.	Surrogates Court Comm'n, time extended	1,768.98	792	Sage
Mar. 8	A. 1094	Maier	Seneca Falls	Legislature, immediate expenses	50,000.00	815	Sage
Mar. 8	A. 1116	G. T. Davis	Oneida Co.	Hyde, Eddy & Eddy, state contract, ratifying	5,271.44	711	Wicks
Mar. 9	A. 1130	Macbold	Jefferson Co.	Forest preserve, lands for, acquiring	100,000.00	886	Walton
Mar. 9	A. 1137	Adler	Rochester	New prisons commission, reorganization	400,000.00	816	Walton
Mar. 9	A. 1143	McQuiston	Brooklyn	Panama-Pac. Exp. Committee, expenses, investigating committee	5,000.00		
Mar. 9	A. 1144	McQuiston	Brooklyn	Legislative committee, expenses, investigating committee	10,000.00		
Mar. 10	A. 1157	Weaver	Chilton Co.	Plattburgh Centenary Commission, reappropriation	62,500.00	892	Emerson
Mar. 13	A. 1169	Welsh	Albany Co.	Military Law, training commission	100,000.00	914	Slater
Mar. 14	A. 1194	Neuhauer	Long Island City	N. Y. City, Queens, armory, site, erection	500,000.00		
Mar. 15	A. 1249	Grant	Copenhagen	Twitchell creek, Herkimer Co., bridge	18,000.00	963	Christman
Mar. 15	A. 1250	Grant	Copenhagen	Fort Leyden, Black River canal, bridge	15,000.00	969	Christman
Mar. 15	A. 1282	Wheeler	Halcomb	Agricultural Experiment Station, building	30,000.00	950	Wilson
Mar. 16	A. 1287	Gardner	Dutchess Co.	Wingdale, new prison, construction	300,000.00	960	Towner
Mar. 16	A. 1288	Gardner	Dutchess Co.	Sing Sing, sanitary cell block	600,000.00	959	Towner
Mar. 16	A. 1304	A. Taylor	Erie Co.	Ketchum (Jesse), monument, Buffalo	5,000.00	988	Horton
Mar. 17	A. 1328	Kincaid	Syracuse	National Guard, mobilization, etc.	500,000.00	1223	Sage
Mar. 17	A. 1340	Mitchell	Schuyler Co.	Catherine Creek, Montour Falls, improving	10,000.00	1026	Haliday
Mar. 20	A. 1348	Maier	Seneca Falls	Canal improvements	99,240.59		
Mar. 20	A. 1357	L. H. Wells	Pavilion	Executive Law, state constabulary	250,000.00	S. Rec. No. 528	Horton
Mar. 20	A. 1367	Mitchell	Schuyler Co.	Mill creek dike, Watkins, repairs	4,000.00	1051	Haliday
Mar. 20	A. 1374	Shannon	Troy	Troy, state lands, assessment	530.75	1050	Wellington
Mar. 22	A. 1375	Fish	Troy	Panama Pacific Exp. Commission, expenses, investigation	105.00	1152	Wellington
Mar. 22	A. 1405	Fish	Garrison	Privileges and elections commissions, investigation	25,000.00		
Mar. 22	A. 1427	De Witt	Kingston	Delaware & Hudson Canal, survey and map	1,000.00		
Mar. 27	A. 1507	McQuiston	Brooklyn	Legislature, committees, etc., expenses, commission	10,000.00		
Mar. 27	A. 1509	Law	Brooklyn	Panama-Pac., Exp. Commission expenses, commission	5,000.00		
Mar. 27	A. 1512	Parker	Niagara Co.	Mohawk Hospital, site for, commission	594,254.85	1197	Brown
Mar. 27	A. 1519	Talmage	Niagara Co.	Niagara Hydro-Elec. Power Commission, creating	650,000.00	1234	Horton
Mar. 27	A. 1535	Maerle	East Hampton	Shelfer Island, Suffolk Co., bridge	200,000.00	1201	G. L. Thompson
Mar. 30	A. 1568	McNab	Kings Co.	Buck. W. L., Long Is. State Hosp., reimbursement	585.40		
Mar. 30	A. 1573	Knight	Schenectady	Schenectady, Mohawk river, bridge	500,000.00	1273	Horton
Apr. 12	A. 1581	Bretton	Arcade	Session Laws, indexing, investigation	10,000.00	1427	Walters
Apr. 15	A. 1591	Bretton	Lake George	Bell, Alfred D., contested election, expenses	1,200.00	1458	Mills

CHAPTER III

A FINANCIAL CHRONICLE OF THE LEGISLATIVE SESSION OF 1916

In order that the student of the legislative session of 1916 may the more readily trace the various stages in the history of the governor's "tentative budget proposal," the several plans for fiscal reform, and the methods adopted in making appropriations, it seems proper to set forth the following financial chronicle even at the possible cost of some repetition:

November 4, 1915—

Governor Whitman appointed two budget advisors to conduct hearings and assist him in drafting a tentative budget and formulating his views on the needs of the administrative departments, before the appropriation bills reached him in final form from the legislature.

January 5, 1916—

In his annual message to the legislature on the "condition of the state" Governor Whitman included an explanation with respect to the form and amount of the annual appropriations, and submitted, as a model, a "tentative" appropriation bill appropriating \$57,161,517.44. All estimates were included in *one* consolidated bill. With the exception of the administrative departments under the governor, no changes in the amounts requested by the various branches of the state government were made. Permission to transfer items within certain limitations was made contingent upon "executive order." In the message, the governor recommended the enactment of an amendment to the constitution giving the executive the power to reduce the amount of items of appropriation. The message, including the "tentative budget proposal" was referred to the ways and means committee in the assembly and to the finance committee in the senate.

January 11—

Dr. Frederick A. Cleveland, Director of the Bureau of Municipal Research, wrote Governor Whitman commending him for the "advanced step" he had taken "in submitting a proposed appropriation bill to the legislature during the first week of its session."¹ In addition, Dr. Cleveland raised with the governor two questions:

- 1—Whether he should not also "at a date somewhat later than the time when the estimates and requests for appropriations are sent in" submit his views on the methods of raising revenue to finance the expenditures.
- 2—Whether he should not make public announcement to the effect that, since the estimates had been laid before the legislature the first day of its session in the form of a draft of a bill, no "emergency message" would be forthcoming this year to assist the legislature in waving aside the constitutional requirement that every bill must be "printed and upon the desks of the members in its final form at least three calendar legislative days prior to its final passage, unless the governor . . . shall have certified to the necessity of its immediate passage."²

January 20—

The Bureau of Municipal Research submitted a memorial to the legislature in which it asked three things:³

- 1—That the senate and assembly change their rules of procedure in such manner as to permit the initial consideration of the governor's proposal in committee of the whole house, with the governor or his representatives present to answer questions concerning the recommendations in the "proposed tentative budget."
- 2—That the "Legislative Law" of the state be amended in such manner as to provide for committee of the whole procedure on all finance measures.⁴
- 3—That the "Executive Law" of the state be amended in such manner as to make it the duty of the Governor to present annually to the legislature a complete plan of proposed expenditures and estimated revenues together with the measures of taxation, if any, which may be necessary to finance the expenditures.

¹ MUNICIPAL RESEARCH, No. 69, p. 75.

² Constitution of the State of New York, Art. III, Section 15.

³ MUNICIPAL RESEARCH, No. 69, pp. 69, 75. See also *N. Y. Times*, *N. Y. Sun*, *N. Y. World*, of Jan. 20.

⁴ Section 23 of the "Legislative Law" requires that "all bills that involve any appropriations . . . when introduced in the senate shall be referred to the committee on finance, and when introduced in the assembly shall be referred to the committee on ways and means."

January 21—

Governor Whitman's reply to Dr. Cleveland was received at the Bureau of Municipal Research.¹ The governor took the following position:

- 1—That he was in favor of the executive doing what he had done this year, viz.: submitting to the legislature "a tentative appropriation budget" to serve as a proper model for a state appropriation bill and to show the opinion of the governor with respect to the estimates for all departments under executive control, together with the estimates of other departments, as submitted to the comptroller, subject only to executive revision as to classification of expenditures.
- 2—That his suggestion to the legislature for an amendment of the present constitution granting to the executive the right to reduce an item in an appropriation bill, does not disturb the balance, which exists under the present constitution, between the executive and the legislature, but simply allows the executive a slightly wider latitude in the exercise of his constitutional right to check legislative action.
- 3—That if the legislature followed his wishes in the matter, *there would be no private sessions of a legislative committee for the consideration of an appropriation bill.*
- 4—That the revenue side of the state's finance should not be taken up at the same time as the expenditure side because the expenditures of the state should not be based upon the possible revenues which may be gouged out of the taxpayers.
- 5—That he had already, in conference with the leaders of the senate and assembly, informed them that he would insist upon the passage of the appropriation act without recourse to an emergency message.
- 6—That he was not prepared to support any plan which would make the executive a leader in fiscal matters, or that would make the executive other than what he had been in the past, viz.: an adviser to and a check upon the legislature.

January 25—

The Bureau of Municipal Research replied to Governor Whitman's letter of the 19th.² The Bureau called attention to the following:

- 1—That anyone who assumes responsibility for leadership on an expenditure program should give some thought to the question of how the money is to be raised.

¹ MUNICIPAL RESEARCH, No. 69, p. 79. Also *N. Y. Sun, Times and Herald* of Jan. 21.

² *Ibid.*, p. 86. See also *N. Y. Herald, Times and Sun* of Jan. 27.

- 2—That gross extravagance has been due to lack of forethought and consideration of the necessary relation of money-raising to money-spending.
- 3—That the clause of the constitution "the governor . . . shall communicate by message to the legislature at every session *the condition of the state*," among other things means *financial "condition,"* and consequently "ways and means" of raising revenue.
- 4—That the executive could not be held responsible for results on any "tentative" or other proposal under a procedure which permits individual members to increase items without consulting the wishes of the executive or giving to him an opportunity to be heard before the measure is passed.
- 5—That the committee of the whole procedure essentially in the form suggested in the draft accompanying the memorial of the Bureau to the legislature was the procedure best adapted to give publicity to financial proposals; that it afforded opportunities to members on the floor to ask questions of officers who are charged with the direction and management of the state's business; that it enabled executive officers to submit, explain and defend plans which they had conceived to be for the best interests of the state; and that it gave the people, through the press, a chance to know what had been going on and to have the benefit of discussion and criticism of plans.
- 6—That such a procedure had always resulted in increasing the power and control of the legislative body by *cutting out the monopolies exercised by a few men on standing committees*, and forcing executive officers to convince a majority of the representatives of the people that their proposals are sound and in the interest of the general welfare, before they are approved.
- 7—That the standing committee system in this country had been the very thing that had subverted the principle of the separation of powers—put matters of administration into the hands of irresponsible groups of legislators and made the irresponsibility, inefficiency and wastefulness of our government a subject of constant reproach.
- 8—That public hearings by the governor, after bills had been passed, could not take the place of hearings on a definite executive plan prepared, submitted and discussed on the floor of the legislature before the appropriation bill came up for passage; that such public hearings could not take the place of leadership and open-handed dealing.

- 9—That if the governor were given the right to reduce as well as to veto items in the appropriation bill, the exercise of this unusual right, not granted specifically by the constitution of any other state, would operate in practice to take away from the legislature its proper function, enable the governor to override the legislative will without opportunity being given to members to be heard and would create simply another one of the many forms of “invisible” government.

January 26—

Senator Mills introduced his *executive* budget bill, providing—

- 1—For review of departmental estimates by the governor, and the submission to the legislature, not later than the first day of February annually, of consolidated estimates of expenditures together with a plan of financing.
- 2—For the report to the legislature by the committees of a *single* appropriation bill at least ten days before the day fixed for final adjournment, and for consideration of this bill in committee of the whole on “at least six full legislative days” as the special order of the day, with the governor and heads of departments present to answer questions of members.
- 3—For separate vote in committee of the whole on the appropriation for each department, office, bureau and institution, etc.

January 28—

Senator Argetsinger introduced the Whitman constitutional amendment conferring on the governor the power to reduce items of an appropriation bill. The resolution was referred to the finance committee and was not reported to the senate.

January 28—

Mr. Adler, the “majority leader” of the assembly introduced his bill making the fiscal year of the state end June 30, instead of September 30. This bill passed the assembly March 7, the senate March 28, and was approved by the governor, April 3.

February 5—

Governor Whitman speaking before the Real Estate board of New York said:

“Your first question no doubt will be what the new state finance plan means on the side of state economy. My

answer is that on a comparison of like appropriations of last year with the governor's conference recommendations of this year, a reduction in the cost of government of over \$5,000,000 is shown. I stated in my message that *I expected the legislature to make a very large decrease* below these figures in the appropriations as finally approved. I feel sure that the Legislature can *reduce these figures from one to two million dollars more.*"¹

February 8—

Senator Bennett introduced his resolution inviting the governor to address the legislature, at a joint session of the senate and assembly to be held in the assembly chamber February 23, 1916, and to answer questions by members with respect to his "tentative budget," the probable revenues of the state for the fiscal period, and "ways and means" as to new sources of revenue to the amount of \$2,351,806.87—the excess of his "tentative budget proposal" over the comptroller's estimates of probable revenues. The resolution was referred.

March 6—

Senator Sage introduced his budget bill providing for a *legislative* budget. This bill weakened the responsibility of the governor for leadership in administration by conferring power on two clerks, chosen by the chairmen of two legislative committees, to travel over the state at will, and to prepare the annual appropriation bill. The Sage bill continued the present "standing committee" procedure on

¹ The figures of his "tentative budget proposal" referred to by Governor Whitman were \$57,161,517.44. Instead of the "one to two million dollars" reduction by the legislature, the following table shows that the total appropriations by the legislature of 1916 were \$61,150,778.37:

<i>Bills Approved by Governor</i>		
Miscellaneous, special bills	\$178,276.40	
Highway (2), and barge canal towing facilities bills	3,960,071.20	
Total		\$4,138,347.60
<i>Thirty-Day Bills Pending before Governor on the adjournment of the legislature</i>		
Miscellaneous, special and local bills . . .	4,231,299.64	
General appropriation, supply, reappropriation, and construction bill items . .	52,781,131.13	
Total		57,012,430.77
Total amount of the Forty-six Appropriation Bills		<u>\$61,150,778.37</u>

finance measures. It passed the legislature March 23, and was approved by the governor April 5.¹

March 6—

Senator Brown introduced his constitutional amendment designed to strengthen, still further, legislative budget procedure by authorizing either house to "designate one of its members to serve in the preparation of a budget as a member of a commission, committee or otherwise, when the legislature is not in session, with such compensation as may be provided by law." The amendment also provided that all appropriations "must be in the annual appropriation or supply bill unless passed by a two-thirds vote of the members elected to each branch of the legislature, or requested in a message from the governor." The resolution states that "neither the appropriation or supply bill shall be passed under a certificate of necessity," and that after the appropriation or supply bill has been under consideration, in printed form as finally reported by a standing committee, for three separate legislative days it may be passed "as amended on one of such days." Amended on the next to the last day of the session, after having been under consideration for the two previous days, the appropriation or supply bill could be passed on the closing day of the session, as amended the day previous, without a certificate of necessity from the governor. Instead of correcting the abuse this resolution provides for its continuation. It abolishes the emergency message evil, but permits the appropriation bill to be amended and passed during the closing hours of the session.²

The amendment passed the Senate, April 15, but was held in the ways and means committee of the assembly, and not submitted to that body for consideration.

¹ See MUNICIPAL RESEARCH, No. 70.

² The text of the Brown legislative budget amendment (S. Int. 821, Pr. 1784) is as follows: "Except as provided by section twenty of article three, an appropriation at a regular session of the legislature must be in the annual appropriation or supply bill unless passed by a two-thirds vote of the members elected to each branch of the legislature, or requested in a message from the governor. Neither the annual appropriation or supply bill shall be passed under a certificate of necessity or passed by either house, or become a law unless before it is deemed to be in final form, it shall have been under consideration on at least three separate legislative days in printed form as finally reported by a standing committee or as amended on one of such days. Either house may designate one of its members to serve in the preparation of a budget as a member of a commission, committee or otherwise, when the legislature is not in session, with such compensation as may be provided by law."

April 5—

The finance and ways and means committees acting jointly, for the first time, reported the annual appropriation bill to the legislature. Under the rules, however, the bill could not be considered, and on April 12, it was referred back to the committees for amendment.¹

April 17—

The annual appropriation bill was considered in the Assembly for two and one-half hours and passed under a "short roll call", i.e., a five-second proceeding under which four names are called—the first and last names on the roll, and the names of the majority and minority leaders—and a party vote of 90 ayes and 40 noes recorded on the bill.

April 19—

The senate passed the annual appropriation bill after a five-hour debate, participated in by Senators Bennett, Brown, Sage and Wagner.

April 20—

The legislature adjourned.

Of the 1,477 bills introduced in the senate, 111 involved the appropriation of money from the state treasury, and of the 1,596 introduced in the assembly, 99 placed a charge upon the taxpayers of the state.² The general appropriation bill and 45 additional appropriation bills passed the legislature. The amount of money appropriated by the 45 bills was \$8,369,647.24. Adding this amount to the annual appropriation bill of \$52,781,131.13 brings the grand total passed by the legislature to \$61,150,778.37. Thirty-six of the 45 bills, involving appropriations of \$4,231,299.64 are now (May 8, 1916) pending before the governor as thirty-day bills, along with the appropriation bill. While the \$4,231,299.64 includes the \$1,956,275.98 "town aid" highway appropriation, no less than \$1,618,142.09 of the remaining \$2,275,023.66 was rushed through the legislature during the last day and a half of the session *immediately* after the passage of the appropriation bill at 1.00 p.m. Wednesday, April 19.³

¹ See below, p. 51.

² Of the 1,477 bills introduced in the senate and the 1,596 introduced in the assembly many were identical. The number of bills passed by the legislature was 803, of which 260 were approved and 5 vetoed before the legislature adjourned. See above, pages 13-19 for additional details.

³ See below, p. 80 for action of Governor on these bills.

CHAPTER IV

THE APPROPRIATION ACT PREPARED BY THE FINANCE AND WAYS AND MEANS COMMITTEES

The "tentative budget proposal," accompanied by the executive tabulation of the departmental requests submitted by Governor Whitman, was referred, immediately after the reading of the annual message of the governor, to the finance committee of the senate and the ways and means committee of the assembly.

January 20, Mr. Maier, Chairman of the ways and means committee introduced the governor's tentative proposal in the assembly as the annual appropriation bill. The bill received its first reading, consisting of the following remarks by the clerk, "the people of the state of New York represented in senate and assembly do enact as follows" and was referred to the ways and means committee. The bill was given introductory number 281, printed number 295. The introduction served the purpose of supplying the members of the legislature and others with additional copies of the governor's proposal and was evidently calculated to have a political effect,—to show that the assembly leaders were "with the governor."

In the meantime, the standing committees sent the governor's bill, informally, to the comptroller's office with instructions to rearrange the items in accordance with the usual practice, retaining the itemized schedules. The comptroller's edition of the budget appeared *sub rosa* in limited numbers about the middle of February. Apparently the editors received instructions to tear apart the appropriations for each particular institution and division of the government so that amounts to become immediately available could be brought together in a separate supply bill, and amounts to be appropriated for construction, repairs and permanent betterments compiled into a construction and repairs bill, etc. The bills as thus compiled from the disintegrated "tentative proposal" were named "Parts," and the whole bound under one cover. At the same time, the words

"Schedule A," "Schedule B," etc., and the short statement with respect to the total amount appropriated under each schedule were omitted from the text of the new bill. Inadvertently, however, the sections at the end of the governor's bill were reprinted in the comptroller's edition, so that the conditions under which transfers of items within a schedule could be made were set forth without any possibility of a transfer ever taking place, because the word "Schedule," to which the conditions specifically applied, had been omitted from the text of the bill. It thus appeared as early as the first of March that it was the intention of the standing committees to adopt the policy of itemization for each institution, department, etc., and definitely to appropriate such detailed segregated items as fixed sums without permitting any transfer whatsoever.

So far the bill remained the same as the Whitman bill with the two very important exceptions noted above as to transfers and the setting up of separate supply bill, construction bill items, etc. The Whitman plan brought the entire story with respect to an institution together at one place in the bill; the committee plan broke this story into some three or four parts. The amounts remained the same except that items of the Whitman "work program" now became "fixed items" of appropriation.

The finance and ways and means committees did not hold public hearings on the bill. Through their knowledge of past experience, through secret investigations, and calls made by department heads, and members of the legislature, etc., the chairmen and their associates came to decisions as to amounts to be appropriated. It should be recorded to the credit of Senator Sage and Assemblyman Maier that the committees of both branches of the legislature worked jointly. The bill as presented on April 5, contained, therefore, the views of the two committees. This effectively obviated the usual conference sessions and amendment during the closing hours of the session. April 12 the bill was again amended. The changes made, however, were only minor ones.

The System of Transfer of Items Provided for in the Whitman Bill

Before the specific differences between the 1915 appropriation bill, the Whitman bill and the 1916 bill are pointed out, it is important to set forth in detail the scheme included in the Whitman bill by which the executive was empowered, on application

from the department or institution head, to authorize a transfer from one item to another under a "personal service" or other schedule of an institution, etc.

A statement preceded each schedule. In the case of the Hudson River State Hospital, for example, the statement was as follows:

HUDSON RIVER STATE HOSPITAL

For payment for services of employees at Hudson River State Hospital, the sum of three hundred fourteen thousand nine hundred eighty-six dollars (\$314,986).

SCHEDULE A

PERSONAL SERVICE

The above statement was followed by a "work program" or itemization of the personal service schedule for the institution. The \$314,986 was a fixed appropriation. The items under the "personal service" schedule also became fixed appropriations unless the governor by an executive order honored requests for transfers from one item to another under the schedule in question. The entire text of the procedure under which this was to take place, subject to limitations on the executive in honoring such transfers, is printed verbatim from the Whitman bill:

The several amounts enumerated in a list of proposed payments for services and expenses entitled "schedule," in this act and following an item of appropriation, indicate the initial plan of distribution of such appropriation and not additional moneys appropriated. A sum appropriated, with schedule, for personal service or for maintenance other than personal service shall be paid out only in accordance with the schedule therefor, unless it be modified as hereinafter provided. A plan for the revision of a schedule to provide for the distribution and apportionment, in a manner different from that set forth in the original schedule, of a sum so appropriated or the unexpended balance thereof, may be from time to time submitted in writing to the Governor. Where the appropriations relate to State institutions, any such plan may be submitted by the following authorities: For State prisons, by the Warden or Superintendent of a State's prison, or a hospital for the criminal insane, subject to the approval of the Superintendent of State Prisons; for a State charitable institution, by the Superintendent or head of such institution, subject to the approval of the board of managers or trustees of the institution; for institutions subject to the provisions of the Insanity Law, by the Superintendent or head of such institution, subject to the approval of the State Hospital Commission. In all other cases, the plan may be submitted by the commission, board or officer for whose department, office or functions the appropriation is made. If the Governor shall approve the plan, he shall transmit the same with his certificate of approval to the Comptroller, and the Comptroller thereafter, in the expenditure of such appropriation, shall be governed thereby. A plan may be withdrawn and amended to meet the Governor's objections, if any, and resubmitted.

A position established, or substituted by any such revision, within the competitive class of the classified civil service shall be filled in accordance with the Civil Service Law and Rules.

Modifications of personal service schedules as provided in this act, shall be restricted as follows: (a) From salaries regular to salaries regular;

(b) from salaries temporary to salaries temporary; (c) from wages regular to wages regular; (d) from wages temporary to wages temporary; (e) the amount expendable in any month for salaries of regular employees shall not exceed one-twelfth of the total amount available by the original schedule for salaries of regular employees; (f) the amount expendable in any week for wages of regular employees shall not be more than the pro rata of the number of working days in such week to the total number of working days provided by the original schedule line for the whole year; (g) the salary or compensation of a member of a board or commission, or other officer, at the head of a State department or office, or of any deputy of such department, board, commission or office, as specified in an original schedule of this act, shall be the salary or compensation of such member, officer or deputy for one year, notwithstanding the existing provisions of any other statute fixing the annual salary, or the compensation, at a different amount, except that such salary or compensation may be reduced but not increased by a revision of the schedule under this act.

Differences between the Appropriation Bills of 1915, the Whitman Bill and the 1916 Bills

The appropriation bills of 1915, the Whitman bill, and the 1916 bills, in addition to variations in amounts, present fundamental differences

- 1—As to *transfers*, as described above
- 2—As to the manner in which appropriations were made available to spending officers, i.e., *either segregated or lump sum* appropriations
- 3—As to grouping in one place or distributing the appropriations for particular purposes
- 4—As to the method of handling the *supply or deficiency appropriations*, the amounts of which are made "immediately available"

With respect to the first point, it should be noted that the 1915 and 1916 bills contained nothing resembling the transfer scheme of the Whitman bill.

With respect to the second and third, it is believed that the best way to show these differences is by an actual comparison of the items for one institution as contained in each one of the three bills. The text of each bill relating to the State Hospital for the Insane at Kings Park has been taken for this comparison.

Appropriation Bills of 1915

In the general appropriation bill of 1915, the appropriation for this institution reads as follows:

KINGS PARK STATE HOSPITAL

For maintenance, eight hundred fourteen thousand seven hundred twenty-five dollars (\$814,725.00).

"Maintenance" as used in the 1915 bill included "personal service." In the "repairs and construction" appropriation bill, \$116,000 was appropriated in three appropriations for this hospital. There were also three appropriations totalling \$1,216.95 in the "supply bill," and three appropriations in the reappropriation bill of \$98,470.34. Thus after an examination of the general appropriation bill, the construction bill, the supply bill, and the reappropriation bill, the student would find that ten appropriations totalling \$1,030,412.29 were made for this hospital in 1915, and that the largest item, \$814,725 was carried in the general appropriation bill as a single lump sum appropriation as shown above.

Whitman Bill

The limited information in the 1915 bill as to the manner in which these appropriations were to be expended should be compared with the appropriation statements for the same institution reprinted below verbatim from the Whitman bill. The total amount recommended by the governor was \$976,640.32. The statement embraced absolutely every item of expenditure deemed necessary for this institution, including repairs and construction items, so that the total to be appropriated for Kings Park State Hospital appears in the one bill, and not three or four separate bills, or separate "parts" of a collective bill. The Whitman bill ran as follows:

KINGS PARK STATE HOSPITAL

For payment for services of employees at Kings Park State Hospital, the sum of four hundred twelve thousand seven hundred forty-one dollars and 32 cents (\$412,741.32).

SCHEDULE A PERSONAL SERVICE

Administration	
General	
Salaries, regular	
Medical superintendent...	\$5,000.00
First assistant physician..	3,000.00
First assistant physician...	2,681.67
Senior assistant physician,	
4 at \$2,200.....	8,800.00
Senior physician.....	2,033.33
Assistant physician, 6 at	
\$1,600.....	9,600.00
Assistant physician.....	1,525.00
Assistant physician.....	1,541.66
Assistant physician.....	1,441.66
Assistant physician.....	1,383.33
Assistant physician.....	1,375.00
Assistant physician, 2 at	
\$1,200.....	2,400.00
Assistant physician.....	1,200.00

Woman physician, 2 at \$1,800.....	\$3,600.00
Medical interne, 2 at \$1,000.....	2,000.00
Pharmacist.....	1,200.00
Accountant.....	1,080.00
Dentist.....	900.00
Stenographer.....	816.00
Stenographer.....	788.00
Stenographer.....	760.00
Stenographer.....	728.00
Stenographer.....	684.00
Chief transportation agent.....	720.00
Chief transportation agent.....	600.00
Research assistant.....	600.00
Watchman, 3 at \$600.....	1,800.00
Coachman.....	720.00
Barber.....	660.00
Special attendant, mail clerk.....	516.00
Special attendant, 9 at \$600.....	5,400.00
Special attendant, stenographer.....	460.00
Special attendant, operating room.....	516.00
Special attendant, drug room.....	484.00
Driver, 7 at \$396.....	2,772.00
Attendant, drug room.....	356.00
Attendant, 2 at \$408.....	816.00
Night attendant, 2 at \$432.....	864.00
Attendant stenographer.....	408.00
Attendant stenographer, 2 at \$300.....	600.00
Page boy.....	258.00
Page boy.....	276.00
Page boy.....	272.00
Attendant, dining room, 15 at 300.....	4,500.00
Cook, 10 at \$420.....	4,200.00
Special attendant, transfer of patients.....	600.00
Special attendant, transfer of patients.....	516.00
Housekeeper.....	480.00
Fireman (fire marshal)....	780.00
Special attendant, sewage disposal plant.....	600.00
	<hr/>
	\$85,311.65
Accounting and stores	
Salaries, regular	
Steward.....	\$2,491.67
Assistant steward.....	1,500.00
Bookkeeper.....	1,260.00
Accountant.....	1,080.00
Storekeeper.....	1,020.00
Stenographer.....	936.00
Stenographer.....	908.00
Stenographer.....	876.00
Voucher clerk.....	748.00
Voucher—treasurer's clerk.....	720.00
Special attendant, steward's office.....	600.00
Special attendant, store-house.....	556.00

Attendant, 2 at \$408	\$816.00	
	<u>\$13,511.67</u>	\$98,823.32
Ward service		
Salaries, regular		
Supervisors	\$8,992.00	
Charge nurses and charge attendants	35,052.00	
Nurses and attendants . . .	156,297.00	
Special attendants	<u>2,220.00</u>	202,561.00
Nurses' training		
Salaries, regular		
Principal of Training School	<u>\$1,200.00</u>	1,200.00
Industrial		
Salaries, regular		
Chief supervisor	\$744.00	
Shoemaker	768.00	
Tailor	768.00	
Shop foreman	768.00	
Supervisor	660.00	
Special attendant, shoe-maker	600.00	
Special attendant, linen room, 2 at \$600	1,200.00	
Special attendant, dress-maker	516.00	
Special attendant, seamstress, 2 at \$516	1,032.00	
Special attendant, tailor shop	600.00	
Special attendant, mat shop	600.00	
Special attend't, fancy class	516.00	
Special attendant, art class	460.00	
Special attendant, basket work	480.00	
Special attendant, basket work	600.00	
Special attendant, reed work	516.00	
Attendant, 3 at \$300	900.00	
Attendant, linen room . . .	<u>408.00</u>	12,136.00
Kitchen and dining room		
Salaries, regular		
Chef	\$1,140.00	
Head cook, 5 at \$660	3,300.00	
Cook, 8 at \$420	3,360.00	
Cook, 9 months	315.00	
Kitchen helper, 11 at \$360	3,960.00	
Kitchen help'r, 9 m'ths, 2 at \$360	540.00	
Charge attend't, dining room	420.00	
Attendant, dining room, 26 at \$300	7,800.00	
Attendant, dining room, 9 months, 6 at \$300	1,350.00	
Attendant, dining room . . .	408.00	
Special attendant, 3 at \$516	1,548.00	
Attendant, kitchen, 2 at \$408	<u>816.00</u>	24,957.00

Baker		
Salaries, regular		
Baker.....	\$816.00	
Assistant baker, 2 at \$540	1,080.00	
		\$1,896.00
Meat stores		
Salaries, regular		
Meat cutter.....	\$816.00	
Special attendant, meat cutter.....	600.00	
		1,416.00
Laundry		
Wages, regular		
Supervisor of laundry.....	\$900.00	
Driver.....	396.00	
Special attendant.....	600.00	
Launderer, 7 at \$420.....	2,940.00	
Special attendant, soap-maker and launderer....	568.00	
Head laundress, 2 at \$420	840.00	
Laundress, 18 at \$264.....	4,752.00	
		10,996.00
Mechanical		
Engineering		
Wages, regular		
Chief engineer.....	\$1,560.00	
First assistant engineer, 3 at \$984.....	2,952.00	
Second asst. engineer, 2 at \$816.....	1,632.00	
Electrical engineer.....	1,200.00	
Fireman, 15 at \$780.....	11,700.00	
Special attendant, engineer's department.....	600.00	
		\$19,644.00
Repairs		
Wages, regular		
Master mechanic.....	\$1,560.00	
Electrician.....	750.00	
Plumber, 3 at \$936.....	2,808.00	
Steamfitter and mach'st...	936.00	
Steamfitter.....	936.00	
Special att'd't, plumber 3 at \$600.....	1,800.00	
Special att'd. steamfitter...	600.00	
Special attendant, electrical dept., 2 at \$600.....	1,200.00	
Carpenter, 8 at \$816.....	6,528.00	
Carpenter and locksmith..	816.00	
Painter, 4 at \$816.....	3,264.00	
Mason.....	900.00	
Mason.....	750.00	
Tinsmith.....	816.00	
Special attndt. tinsmith...	600.00	
Special attndt. mason.....	600.00	
Painter.....	816.00	
Blacksmith, 2 at \$816.....	1,632.00	
		\$27,312.00
		46,956.00

Field service, farm, garden and grounds		
Wages, regular		
Supervisor, 2 at \$744	\$1,488.00	
Head farmer	792.00	
Farmer, 2 at \$516	1,032.00	
Florist	768.00	
Gardener	660.00	
Driver, 5 at \$396	1,980.00	
Special atttd., gardener	600.00	
Laborer, 4 at \$360	1,440.00	
Atttd., farm, 5 at \$408	2,040.00	
	<hr/>	\$10,800.00
Salaries, temporary		
Temporary services	\$1,000.00	
	<hr/>	1,000.00
Total of Schedule A		<hr/> \$412,741.32

For the expenses of maintenance and operation of Kings Park State Hospital, the sum of five hundred nineteen thousand eight hundred and ninety-nine dollars (\$519,899).

SCHEDULE B
MAINTENANCE AND OPERATION
(Other than Personal Service)

Food		\$306,384.00
Fuel, light, power and water		72,270.00
Printing		1,661.00
Advertising		25.00
Equipment		
Office	\$556.00	
Household	25,883.00	
Medical and surgical	1,000.00	
Wearing apparel	6,700.00	
Farm and garden	1,000.00	
Live stock	3,000.00	
General plant	5,711.00	
	<hr/>	\$43,950.00
Supplies		
Office	\$900.00	
Household	1,800.00	
Laundry, cleaning and disinfecting	1,900.00	
Medical and surgical	2,700.00	
Motor vehicle	780.00	
Botanical and agricultural	4,100.00	
Forage and veterinary	8,000.00	
Refrigerating	280.00	
General plant	7,759.00	
	<hr/>	28,219.00
Materials		
Highway	\$500.00	
Industrial	24,000.00	
General plant	8,562.00	
	<hr/>	33,062.00
Traveling expenses	6,426.00	
Communication		
Postage, including parcel post	\$1,850.00	
Telephone and telegraph	1,250.00	
Express and freight	1,746.00	
	<hr/>	4,846.00

Fixed charges and contributions	
Allowance for commutation to various employees in lieu of maintenance.....	\$13,225.00
General plant service.....	8,831.00
Rent.....	1,000.00
Total of Schedule B.....	<u>\$519,899.00</u>

REPAIRS

For work done by contract or upon estimate or for the purchase of materials or the employment of labor in addition to that appropriated elsewhere for repairs to buildings and to equipment.....	\$10,000.00
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CONSTRUCTION OR PERMANENT BETTERMENTS

For furniture and equipment for new buildings	\$15,000.00
For storage tank for water supply	12,000.00
For reconstruction of elevators	7,000.00

Total for institution.....	<u>\$976,640.32</u>
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The Committee Appropriation Bill of 1916

The finance and ways and means committees submitted their joint bill to the legislature practically in its final form on April 5. While the Whitman bill brought together all the items relating to the expenditures of an institution, department, etc., at one place in the bill, the committee bill did just the opposite. The committees, as has been explained above, adopted the itemized "work program" form of bill but without the possibility of transfer. In the case of the Kings Park State Hospital there were six "fixed" appropriations in the Whitman bill, viz., one for "personal service," one for "maintenance and operation," and four for "repairs" and "construction or permanent betterments," etc. The committees of the legislature, instead of appropriating one item for personal service and one item for maintenance and operation in the same hospital, etc., set up 357 separate items of appropriation. In other words, the committees went back to the old form except that they set up the positions and salaries in very much greater detail than they have been accustomed to do in the past. By failing to include a clause through which transfers might be made they wholly disregarded the method of appropriations recommended by the governor. They tied this and every other institution to a hard and fast, detailed, segregated appropriation bill. In the debate on the appropriation bill in the senate, which is printed in the appendix, the effect of this itemization on the departments is described by Senator Bennett.¹

The 357 items of appropriation for the "personal service" and

¹ Below, pp. 103-4.

“maintenance and operation” etc., of the Kings Park State Hospital are reprinted below as in the bill passed by the legislature on April 19. The 357 items constitute 357 separate and distinct appropriations. No one of these can be used or expended for any other purpose. The comptroller, who draws the warrants of payment for all the expenditures, has no discretion, and he must insist that the vouchers conform in every detail to the language of the appropriation. So that it is plain, there is no elasticity and no possibility of modification left to the executive in charge of the institution.

KINGS PARK STATE HOSPITAL

Curative (Continued)

For payment for services of employees at Kings Park State Hospital:

Administration

General

Salaries, regular

Medical superintendent	\$5,000.00
First assistant physician	3,000.00
First assistant physician	2,681.67
Senior assistant physician, 4 at \$2,200	8,800.00
Senior physician	2,033.33
Assistant physician, 6 at \$1,600	9,600.00
Assistant physician	1,525.00
Assistant physician	1,541.66
Assistant physician	1,441.66
Assistant physician	1,383.33
Assistant physician	1,375.00
Assistant physician, 2 at \$1,200	2,400.00
Assistant physician	1,200.00
Woman physician, 2 at \$1,800	3,600.00
Medical interne, 2 at \$1,000	2,000.00
Pharmacist	1,200.00
Accountant	1,080.00
Dentist	900.00
Stenographer	816.00
Stenographer	788.00
Stenographer	760.00
Stenographer	728.00
Stenographer	684.00
Chief transportation agent	720.00
Chief transportation agent	600.00
Research assistant	600.00
Watchman, 3 at \$600	1,800.00
Coachman	720.00
Barber	660.00
Special attendant, mail clerk	516.00
Special attendant, 9 at \$600	5,400.00
Special attendant, stenographer	460.00
Stenographer, city office, 4 months at \$61	244.00
Special attendant, operating room	516.00
Special attendant, drug room	484.00
Driver, 7 at \$396	2,772.00
Attendant, drug room	356.00
Attendant, 2 at \$408	816.00
Night attendant, 2 at \$432	864.00

Attendant stenographer.....	\$408.00
Attendant stenographer, 2 at \$300.....	600.00
Page boy.....	258.00
Page boy.....	276.00
Page boy.....	272.00
Attendant, dining room, 15 at \$300.....	4,500.00
Cook, 10 at \$420.....	4,200.00
Special attendant, transfer of patients.....	600.00
Special attendant, transfer of patients.....	516.00
Housekeeper.....	480.00
Fireman (fire marshal).....	780.00
Special attendant, sewage disposal plant.....	600.00
Accounting and stores	
Salaries, regular	
Steward.....	2,491.67
Assistant steward.....	1,500.00
Bookkeeper.....	1,260.00
Accountant.....	1,080.00
Storekeeper.....	1,020.00
Stenographer.....	936.00
Stenographer.....	908.00
Stenographer.....	876.00
Voucher clerk.....	748.00
Voucher—treasurer's clerk.....	720.00
Special attendant, steward's office.....	600.00
Special attendant, storehouse.....	556.00
Attendant, 2 at \$408.....	816.00
Ward service	
Salaries, regular	
Supervisors.....	8,992.00
Charge nurses and charge attendants.....	35,052.00
Nurses and attendants.....	156,297.00
Special attendants.....	2,220.00
Nurses' training	
Salaries, regular	
Principal of training school.....	1,200.00
Industrial	
Salaries, regular	
Chief supervisor.....	744.00
Shoemaker.....	768.00
Tailor.....	768.00
Shop foreman.....	768.00
Supervisor.....	660.00
Special attendant, shoemaker.....	600.00
Special attendant, linen room, 2 at \$600.....	1,200.00
Special attendant, dressmaker.....	516.00
Special attendant, seamstress, 2 at \$516.....	1,032.00
Special attendant, tailor shop.....	600.00
Special attendant, mat shop.....	600.00
Special attendant, fancy class.....	516.00
Special attendant, art class.....	460.00
Special attendant, basket work.....	480.00
Special attendant, basket work.....	600.00
Special attendant, reed work.....	516.00
Attendant, 3 at \$300.....	900.00
Attendant, linen room.....	408.00
Kitchen and dining room	
Salaries, regular	
Chef.....	1,140.00
Head cook, 5 at \$660.....	3,300.00

THE COMMITTEES' APPROPRIATION BILL

Cook, 8 at \$420	\$3,360.00
Cook, 9 months	315.00
Kitchen helper, 11 at \$360	3,960.00
Kitchen helper, 9 months, 2 at \$360	540.00
Charge attendant, dining room	420.00
Attendant, dining room, 26 at \$300	7,800.00
Attendant, dining room, 9 months, 6 at \$300	1,350.00
Attendant, dining room	408.00
Special attendant, 3 at \$516	1,548.00
Attendant, kitchen, 2 at \$408	816.00
Baker	
Salaries, regular	
Baker	816.00
Assistant baker, 2 at \$540	1,080.00
Meat stores	
Salaries, regular	
Meat cutter	816.00
Special attendant, meat cutter	600.00
Laundry	
Wages, regular	
Supervisor of laundry	900.00
Driver	396.00
Special attendant	600.00
Launderer, 7 at \$420	2,940.00
Special attendant, soapmaker and launderer	568.00
Head laundress, 2 at \$420	840.00
Laundress, 18 at \$264	4,752.00
Mechanical	
Engineering	
Wages, regular	
Chief engineer	1,560.00
First assistant engineer, 3 at \$984	2,952.00
Second assistant engineer, 2 at \$816	1,632.00
Electrical engineer	1,200.00
Fireman, 15 at \$780	11,700.00
Special attendant, engineer's department	600.00
Repairs	
Wages, regular	
Master mechanic	1,560.00
Electrician	750.00
Plumber, 3 at \$936	2,808.00
Steamfitter and machinist	936.00
Steamfitter	936.00
Special attendant, plumber, 3 at \$600	1,800.00
Special attendant, steamfitter	600.00
Special attendant, electrical dept., 2 at \$600	1,200.00
Carpenter, 8 at \$816	6,528.00
Carpenter and locksmith	816.00
Painter, 4 at \$816	3,264.00
Mason	900.00
Mason	750.00
Tinsmith	816.00
Special attendant, tinsmith	600.00
Special attendant, mason	600.00
Painter	816.00
Blacksmith, 2 at \$816	1,632.00
Field service, farm, garden and grounds	
Wages, regular	
Supervisor, 2 at \$744	1,488.00
Head farmer	792.00

Farmer, 2 at \$516	\$1,032.00
Florist	768.00
Gardener	660.00
Driver, 5 at \$396	1,980.00
Special attendant, gardener	600.00
Laborer, 4 at \$360	1,440.00
Attendant, farm, 5 at \$408	2,040.00
Salaries, temporary	
Temporary services	1,000.00

MAINTENANCE AND OPERATION

For the expenses of maintenance and operation of Kings Park State Hospital, other than personal service:	
Food	\$306,384.00
Fuel, light, power and water	72,270.00
Printing and advertising	1,500.00
Equipment	
Office, household, medical and surgical, wearing apparel, farm and garden, live stock and general plant	44,000.00
Supplies	
Office, household, laundry, cleaning and disinfecting, medical and surgical, motor vehicle, botanical and agricultural, forage and veterinary, refrigerating and general plant	28,000.00
Materials	
Highway, industrial and general plant	33,000.00
Traveling expenses	6,426.00
Communication	
Postage, including parcel post, telephone and telegraph and express and freight	4,500.00
Fixed charges and contributions	
Allowance for commutation to various employees in lieu of maintenance	13,225.00
General plant service	8,831.00
Rent	1,000.00

Variations in the form of the Committee Bill

The appropriation bill was not uniform throughout. In the case of appropriations for "personal service," the bill treated each institution as a separate unit and included all the costs of personal service under the head of the institution in question. In the matter of "maintenance and operation" appropriations, however, different methods were followed. For example, "maintenance and operation" costs for hospitals were grouped according to institutions, all appropriations for a given institution for those purposes being under one title. On the other hand maintenance and operation costs for state normal schools were treated according to another scheme. Instead of regarding each school as a unit, the committee classified all of the normal school appropriations for maintenance and operation according to the following titles:

Fuel, light, power, and water
 Printing
 Advertising
 Equipment
 Supplies
 Hired horses and vehicles
 Travelling expenses
 Communication
 Fixed charges
 General plant service
 Rent
 Contingencies

An excellent example of the way in which these appropriations were treated is afforded by the following extract from the bill making appropriations for fuel, light, power and water for the normal schools:

Fuel, light, power and water	
State college for teachers.....	\$3,360.00
Brockport.....	3,900.00
Buffalo.....	7,675.00
Cortland.....	3,400.00
Fredonia.....	4,000.00
Geneseo.....	4,325.00
New Paltz.....	2,791.00
Oneonta.....	3,200.00
Oswego.....	6,000.00
Plattsburgh.....	2,500.00
Potsdam.....	4,500.00

The picture for any particular institution was not completed with the appropriations for personal service, maintenance and operation. The legislator in search of the full record of the cost of any institution would have to turn also to Part II containing the "supply bill," Part III, containing "repairs and construction," and Part VI containing "reappropriations."

The Supply Bill

In the case of the Kings Park State Hospital it happened that no supply bill items were necessary. Neither were any amounts made "immediately available," in the governor's bill. Part II of the committee bill, however, was devoted entirely to the appropriation of the amounts usually known as the "supply bill."

It was reported in the press that the Whitman bill did away with the supply bill evil. This was not the fact, however. The

total amount of money made "immediately available" in the governor's bill was \$340,330.05, as compared with \$1,901,272.67, the "supply bill" appropriation of "Part II" of the 1916 appropriation bill.¹

The Construction Bill

"Part III" of the committee bill was identical with the usual separate "repairs and construction" bill. Amounts of this nature were included in the Whitman bill under each institution, department, etc., as shown on p. 36. In the committee bill such amounts were torn apart and set up separately. For example, the new construction contemplated at the Kings Park State Hospital was not grouped with the regular appropriations for this hospital, but in the special "Part III" containing the repair and construction items for the entire state. In order, therefore, for anyone to know what amount of money was being appropriated for any institution or department of the state government, it was necessary to look for such appropriations in three or four places in the bill. In the case of the Kings Park State Hospital the repair and construction items, on page 583 of the appropriation bill, were as follows:

¹ Detailed Statement of Amounts made "immediately available" in the Whitman Bill:

State Comptroller	\$9,000.00
Secretary of State	36,190.15
Attorney General	48,383.11
Education Department	76,200.00
Conservation Commission	66,100.00
Department of Health	18,160.00
Fiscal Supervisor—Charities	534.29
Department of Architecture	5,000.00
State Engineer & Surveyor	80,762.50
	<hr/>
	\$340,330.05

In those cases where an appropriation to supply a deficiency was required, this "supply bill" amount was included in the preliminary statement preceding the schedule. In the case of the Department of Health, Division of Laboratories and Research the following serves to illustrate this feature of the bill:

DEPARTMENT OF HEALTH—DIVISION OF LABORATORIES AND RESEARCH

For the payment of services of employees of the Division of Laboratories and Research of the Department of Health, the sum of seventy-six thousand three hundred and ninety dollars (\$76,390), of which the sum of three thousand three hundred ten dollars (\$3,310) is to be made immediately available.

SCHEDULE A PERSONAL SERVICE

The above statement is reprinted in order to show how the Whitman proposal met the problem of the "supply bill." This particular schedule made \$3,310, of the \$76,390 appropriated for personal service, *immediately available*.

KINGS PARK STATE HOSPITAL

REPAIRS

For work done by contract or upon estimate or for the purchase of materials or the employment of labor in addition to that appropriated elsewhere for repairs to buildings and to equipment	\$10,000.00
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CONSTRUCTION OR PERMANENT BETTERMENTS

For furniture and equipment for new buildings	\$26,000.00
For refrigerating plant	3,000.00
For reconstruction of elevators	5,000.00
For additional appropriation for new building for employees	30,000.00

As is shown in the reprint of "Part I" and "Part III," the total of the appropriation items for the Kings Park State Hospital is not indicated. It was \$1,006,121.32. The Whitman "tentative budget proposal" was \$976,640.32, and the total of the 1915 appropriation bill for this institution was \$1,030,412.29.

The "Pink Sheets"

In addition to the formal appropriation of items the appropriation bill of 1916 presented to the legislature the following statements attached to the front pages:

1—An "Explanation"

2—A comparative analysis by departments of amounts appropriated in 1915, amounts proposed in the tentative executive bill and amounts proposed by the finance and ways and means committees for 1916

3—A "budget statement or financial plan."

The statements covered six pages. They were known as the "pink sheets," and were used continually in the debate. With the thought that they form a valuable part of a complete picture of the legislative consideration of money bills, they are reprinted in full, as follows:

EXPLANATION

This bill consists of seven parts.

Part I makes the necessary appropriations to carry the various departments, commissions, institutions, etc., through the fiscal year July 1, 1916, to June 30, 1917. It represents the contemplated overhead charges for that period and totals \$35,410,856.44.

Part II makes what appropriations are necessary to supplement those made in 1915 in order to carry the departments to July 1, 1916, together with other items like indemnities and contributions to county fairs which are not part of the overhead charges of government. It totals \$1,901,272.67.

Part III makes appropriations for repairs and new construction to state institutions. It includes also appropriations for canal repairs and totals \$3,100,978.

Part IV contains miscellaneous items which are not a departmental charge such as Constitutional Convention Printing, etc. It totals \$747,592.07.

Part V contains appropriations which are not a tax upon the state at large, such as the maintenance of armories in the third and fourth brigades, which is paid by the counties in the respective brigade districts, and Court stenographers and attendants which are refunded by tax upon the judicial districts. This totals \$1,072,122.57.

Part VI contains reappropriations.

Part VII contains the debt service totaling \$10,548,309.38.

The complete bill makes appropriations totaling \$52,781,131.13.

The appropriations for highway maintenance and repair are included in other bills and total \$5,871,347.18 which makes the aggregate budgetary appropriations \$58,652,478.31.

The following tabulation shows a complete analysis of the bill together with comparison with the Executive budget and the 1915 appropriations:

SCHEDULE OF DEPARTMENTS	PART I	PART II	PART III
Executive	\$111,250.00	\$701.86	
Administrative			
Secretary of State	379,502.00	49,730.07	
Comptroller	527,111.00	9,301.04	
Miscellaneous Funds	204,728.80	543,618.19	
Troy and Waterford		105.00	
Indian Affairs	20,557.75	1,827.50	
Treasurer	41,875.00		
Attorney-General	380,570.00	35,333.34	
Civil Service Commission	80,220.00		
Legislative	1,378,350.00	196,983.33	
Constitutional Convention			
Estate, Jacob E. Conklin			
Judicial			
Court of Appeals	239,920.00	3,000.00	\$250,000.00
Supreme Court	1,027,445.00	29,763.81	1,100.00
Appellate Division	89,100.00		
State Reporter	15,710.00		
Supreme Court Reporter	21,135.00		
Miscellaneous Reporter	12,800.00		
Court of Claims	81,570.00	1,684.00	
Judgments		100,000.00	
Regulative			
Excise Department	348,475.00	13,400.00	
Department of Health	287,680.00	17,220.00	
Laboratories and Res'ch	108,980.00	1,750.00	68,000.00
Industrial Commission	1,200,784.00		
Pub. Serv. Com., 1st Dist.	91,000.00		
Pub. Serv. Com., 2nd Dist.	404,840.00		175,000.00
Health Officer, Port of N. Y.	120,240.00		
Superintendent of Elections	203,315.41		
Tax Department	257,620.00	482.09	
Athletic Commission	16,200.00		
Racing Commission	1,500.00	1,555.00	
State Institute, Buffalo	62,848.00		4,750.00
Foods and Markets	24,500.00		
Weights and Measures	18,550.00		
Embalming Examiners	4,150.00		
Port Wardens	6,736.00		
Educational			
Education Department	994,560.00	194,302.26	7,500.00
Fixed charges, etc.	6,884,500.00		
Examinations Bureau	79,905.00	10,250.00	
Applied to Dental Society		1,200.00	
State Col. and Nor. Schools	664,174.00	35,000.00	68,895.00
Indian Affairs			1,800.00
Commission for Blind	40,430.00		
Blind Institutions	397,500.00		9,500.00
Sunshine Society	5,000.00		
Alfred University Ceramics	17,245.00		100.00
Cornell Drill Hall			151,000.00
Nautical School	73,975.00		
Agricultural			
Department of Agriculture	447,877.00	356.93	
Fixed charges, etc.		490,980.95	
Exp. Station, Geneva	137,525.10		2,000.00
Alfred University	43,625.00		850.00
Cornell Agricultural School	457,670.66		12,655.00
Cornell Agricultural School	48,000.00		
Cornell Veterinary	69,590.00		9,000.00
Morrisville	42,500.00	478.33	41,000.00
St. Lawrence	37,203.00	1,005.64	2,000.00

THE COMMITTEE'S APPROPRIATION BILL

PART IV	PART V	TOTAL	TENTATIVE EXECUTIVE	1915
.....	\$111,951.86	\$104,700.00	\$117,337.54
.....	429,232.07	415,272.00	444,398.32
.....	536,412.04	525,686.15	*607,178.47
.....	748,346.99	634,311.99	466,096.25
.....	105.00	.....	.....
.....	22,385.25	20,557.75	20,503.80
.....	41,875.00	42,660.00	30,650.00
.....	415,903.34	429,697.61	453,892.61
.....	80,220.00	84,920.00	100,700.30
.....	1,575,333.33	1,390,982.50	1,834,758.75
\$707,448.13	707,448.13	717,000.00	522,500.00
40,143.94	40,143.94	.....	.....
.....	\$3,000.00	495,920.00	235,570.00	244,109.46
.....	300,134.00	1,358,442.81	1,355,998.64	1,282,088.68
.....	109,746.11	198,846.11	187,523.54	170,900.00
.....	15,710.00	15,760.00	16,160.00
.....	21,135.00	21,135.00	21,400.00
.....	12,800.00	12,800.00	12,800.00
.....	83,254.00	76,545.00	96,558.36
.....	100,000.00	.....	175,000.00
.....	361,875.00	345,835.00	375,721.65
.....	304,900.00	480,085.00	405,787.15
.....	178,730.00	.....	.....
.....	1,200,784.00	1,074,524.00	1,425,000.00
.....	91,000.00	91,000.00	291,000.00
.....	579,840.00	394,840.00	960,827.61
.....	120,240.00	120,240.00	185,179.93
.....	203,315.41	144,765.41	203,740.00
.....	258,102.09	252,090.00	314,826.00
.....	16,200.00	15,800.00	14,700.00
.....	3,055.00	1,500.00	1,542.37
.....	67,598.00	62,537.00	75,124.00
.....	24,500.00	15,000.00	15,000.00
.....	18,550.00	18,500.00	18,550.00
.....	4,150.00	.....	6,219.13
.....	6,736.00	.....	7,043.00
.....	1,196,362.26	7,995,610.00	7,904,798.04
.....	6,884,500.00		
.....	90,155.00		
.....	1,200.00	752,419.00	1,027,588.43
.....	768,069.00		
.....	1,800.00		
.....	40,430.00	36,000.00	37,318.21
.....	407,000.00	396,500.00	426,850.00
.....	5,000.00		
.....	17,345.00	17,885.00	19,700.00
.....	151,000.00	184,360.00	150,000.00
.....	73,975.00	.....	100,445.00
.....	448,233.93	416,762.00	486,338.76
.....	490,980.95	381,283.60	1,080,112.25
.....	139,525.10	131,618.43	142,633.33
.....	44,475.00	42,865.00	46,825.00
.....	470,325.66	501,429.66	626,753.00
.....	48,000.00		
.....	78,590.00	78,580.00	70,000.00
.....	83,978.33	42,265.00	46,990.56
.....	40,208.64	37,183.00	40,300.00

* Includes items in Canal Fund subdivisions.

APPROPRIATIONS IN LEGISLATURE, SESSION OF 1916

SCHEDULE OF DEPARTMENTS	PART I	PART II	PART III
Syracuse	\$90,744.00		\$32,300.00
Delhi	33,800.00		10,000.00
Long Island	55,630.00		27,500.00
Cobleskill	34,500.00	\$650.00	50,000.00
State Fair Commission	113,280.00		100,000.00
Defensive			
Adjutant-General's Office ..	118,950.00	939.40	
National Guard	733,310.00	46,500.00	5,000.00
Camp, Peekskill	12,140.00		
Naval Militia	70,000.00		
Armory Commission	18,375.00		160,858.00
Grand Army Republic	3,000.00		
Penal			
Prison Department	42,055.00	900.00	
Commission of Prisons	21,000.00	849.94	
Probation Commission	12,100.00		
Parole Board	15,725.00	450.00	
Prisons	1,149,131.70	16,355.93	119,000.00
Matteawan	218,239.32	1,152.00	34,900.00
Dannemora	153,611.00		31,200.00
Curative			
Hospital Commission	197,999.00	2,400.00	
Hospitals	7,281,472.32	1,085.51	653,120.00
Charitable			
Board of Charities	59,110.80	8,500.00	
State and Alien Poor	75,090.00	403.34	
Charities Bldg. Committee ..	500.00		
Fiscal Supervisor	62,340.00	591.27	
Institutions	3,055,970.00		571,700.00
Protective			
Trustees Public Buildings ..	83,234.00	213.90	4,000.00
Department Public Bldgs. ..	289,229.55		15,000.00
Conservation Department ..	684,458.73	24,594.95	
Public Lands	8,900.00		
Reservations, Parks, etc. ...	156,971.00	336.09	40,150.00
Constructive			
Engineer and Surveyor	59,610.00		
Department of Architecture ..	200,940.00	5,000.00	
Highway Department	288,553.00	135.00	
County Roads			195,000.00
General			
Banking Department	258,335.00		
Insurance Department	439,484.00		
Canal			
Comptroller	13,800.00		
Public Works	1,008,725.30	186.00	246,100.00
Engineer and Surveyor	30,000.00		
Court of Claims	5,000.00	50,000.00	
Surveys	45,000.00		
Debt Service			
	\$35,410,856.44	\$1,901,272.67	\$3,100,978.00
State and County Roads			
Town and County Highways ..			
Indian Reservation Highways ..			
Canal Constr. Special Fund ..			
Special Constr. Public Works ..			
Lapsed Activities			
Prison Capital Fund	115,262.47		35,000.00
Military Record Fund	2,000.00		

* Includes items in Canal Fund subdivisions.

THE COMMITTEE'S APPROPRIATION BILL

PART IV	PART V	TOTAL	EXECUTIVE TENTATIVE	1915
.....	\$123,044.00	\$90,624.00	\$145,820.00
.....	43,800.00	45,100.00	42,050.00
.....	83,130.00	121,580.00	273,059.42
.....	85,150.00	.....	2,000.00
.....	213,280.00	211,380.00	132,140.35
.....	119,889.40	115,100.00	} 934,428.94
.....	784,810.00	725,010.00	
.....	12,140.00	12,140.00	
.....	70,000.00	70,000.00	
.....	\$659,242.46	838,475.46	787,617.51	86,653.94
.....	3,000.00	3,000.00	913,793.88
.....	3,000.00
.....	42,955.00	40,810.00	46,278.51
.....	21,849.94	20,500.00	21,922.63
.....	12,100.00	10,250.00	14,513.23
.....	16,175.00	15,725.00	8,775.00
.....	1,284,487.63	1,112,356.50	1,285,894.18
.....	254,291.32	274,120.16	237,110.50
.....	184,811.00	169,040.00	169,500.00
.....	200,399.00	158,769.00	147,640.00
.....	7,935,677.83	8,103,428.32	8,147,402.58
.....	67,610.80	} 131,500.80	140,929.25
.....	75,493.34		
.....	500.00	500.00	500.00
.....	62,931.27	62,264.29	55,620.00
.....	3,627,670.00	3,625,099.00	3,518,286.46
.....	87,447.90	83,234.00	136,721.84
.....	304,229.55	289,130.05	304,965.25
.....	709,053.68	689,020.50	726,008.96
.....	8,900.00	.....	10,000.00
.....	197,457.09	249,415.85	203,860.43
.....	59,610.00	*150,060.00	132,131.06
.....	205,940.00	175,755.00	175,755.00
.....	288,688.00	203,500.00	200,500.00
.....	195,000.00	100,000.00	97,000.00
.....	258,335.00	233,340.00	275,310.00
.....	439,484.00	429,359.00	464,200.00
.....	13,800.00	.....	.....
.....	1,255,011.30	1,279,395.80	1,817,820.00
.....	30,000.00	.....	.....
.....	55,000.00	.....	.....
.....	45,000.00	.....	.....
.....	10,548,309.38	11,563,953.38	9,611,514.52
\$747,592.07	\$1,072,122.57	\$52,781,131.13	\$51,655,725.44	\$53,607,051.89
.....	3,875,071.20	3,522,792.00	4,037,001.88
.....	1,956,275.98	1,943,000.00	1,840,000.00
.....	40,000.00	40,000.00	40,000.00
.....	3,654,000.00
.....	274,000.00
.....	545,718.09
.....	\$58,652,478.31	\$57,161,517.44	\$63,997,771.86
.....	150,262.47	146,292.49	149,340.00
.....	2,000.00	2,000.00	2,000.00

BUDGET STATEMENT OR FINANCIAL PLAN

SUMMARY STATEMENT OF APPROPRIATIONS MADE FOR GENERAL PURPOSES OF GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 1916, AND ENDING JUNE 30, 1917, AND THE PROVISIONS MADE FOR FINANCING EXPENDITURES THEREFROM

Budget Appropriations for General Purposes, classified as follows:

Part 1, overhead charges fiscal year July 1, 1916, to June 30, 1917.....	\$35,410,856.44
Part 2, appropriations to become immediately available....	1,901,272.67
Part 3, construction and repair item.....	3,100,978.00
Part 4, miscellaneous.....	747,592.07
Part 5, county armory funds, court attendants, etc.....	1,072,122.57
Part 6, reappropriations.....	
Part 7, debt service.....	10,548,309.38
State and county highway.....	3,875,071.20
Town and county highway.....	1,956,275.98
Indian reservations.....	40,000.00

Total Budget appropriations.....	\$58,652,478.31
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Estimated Resources to meet Budget Appropriations

Cash balance June 30, 1916, estimated.....	\$12,146,055.74
Less Reserve for estimated obligations against unexpended balances of former appropriations at June 30, 1916.....	2,000,000.00
	\$10,146,055.74

INDIRECT REVENUES

Excise tax.....	\$9,000,000.00
Corporation tax.....	12,000,000.00
Organization of corporations.....	900,000.00
Transfer (inheritance tax)....	9,500,000.00
Stock transfers (stamp tax)...	5,000,000.00
Mortgage tax.....	1,600,000.00
Motor vehicles.....	2,673,000.00
Other revenues and receipts..	4,120,875.00
	\$44,793,875.00

DIRECT TAXES

Armory tax.....	\$660,000.00
Court and stenographers' expenses.....	412,883.18
	\$1,072,883.18

Less reserve for Armory tax to be collected in 1916-1917 and appropriated by the Legislature of 1917.....	660,000.00
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412,883.18	45,206,758.18
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Net Resources available to meet Budget Appropriations.....	55,352,813.92
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Balance to be provided.....	\$3,299,664.39
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Pending Measures if enacted are estimated to produce the following:

By continuing the 25 per cent increase in Excise tax is estimated will produce an additional.....	\$3,750,000.00
Amendments to the Inheritance Tax Law.....	2,000,000.00
Re-enactment of the Secured Debt Tax Law.....	900,000.00
Amendments to the Corporation Tax Law.....	200,000.00

\$6,850,000.00

If one-half of the increase of the Excise tax is given to the localities the above estimate will be reduced by.....	1,875,000.00
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\$4,975,000.00

CHAPTER V

THE APPROPRIATION BILL BEFORE THE LEGISLATURE FOR CONSIDERATION.

THE ACTION IN THE ASSEMBLY

On January 20, Mr. Maier, chairman of the ways and means committee of the assembly, introduced Governor Whitman's "tentative budget proposal" as the annual appropriation bill. This important measure received its first reading as follows:

SPEAKER OF THE ASSEMBLY: "First reading of the bill."

CLERK OF THE ASSEMBLY: "The people of the state of New York represented in senate and assembly do enact as follows:"

SPEAKER OF THE ASSEMBLY: "Referred to the committee on ways and means."

The printed number of the governor's bill was "assembly 295."

How much influence the governor's proposal had on the actual preparation of the legislative program is a matter for conjecture.

When the committees had completed their joint work on the appropriation bill, their measure was introduced in the senate, April 5. In the assembly, on the following day, April 6, the appropriation bill (Whitman bill) was reported *amended* to second reading. This procedure, in fact, meant a substitution of the committee bill for the Whitman bill. According to the records the governor's proposal was "reported amended." But as has been pointed out in the preceding chapter, the form and substance of the bill were so "amended" as to amount to a complete alteration of the governor's tentative budget.

The appropriation bill was, therefore, really introduced in the assembly on April 6, when it received its second reading, consisting of the reading of the bill by its title as follows: "An act making appropriations for the support of government."

The following legislative day was Friday, April 7. Friday is always a short day since most of the members go to their homes for the week-end after the close of the Thursday session. The assembly uses this day for the purpose of advancing bills, but

by agreement the point of a quorum is not raised, and action taken on any measure, which is not agreeable to a member, is reconsidered on such member's request the following week.

The next legislative day was Monday, April 10. This is also a short day as Monday's sessions are always in the evening, beginning at 8:30 P. M. It was at this session that the appropriation bill was advanced to third reading.

The bill was thus on the order of second reading of the calendar on the two short session days, as is shown above. Under the rules of the assembly, committee of the whole procedure in the form of unlimited debate takes place while a bill is on the order of second reading. Although the appropriation bill, technically, was on the order of second reading on the two days mentioned, on these two days the sessions were not of such a character as to offer opportunities for a full and ample debate of the kind that an important measure like the appropriation bill should receive. When the bill was reached on the calendar late Monday night (April 10), it was advanced to third reading without a word of criticism or explanation.

On April 11 and 12 the appropriation bill was on the calendar of the assembly on the order of third reading or final passage. On the 12th, when it was reached, Mr. Maier moved to amend. This motion had the effect of removing the bill from the calendar for the remainder of the week, until some minor amendments could be added, and new printed copies made available. The new printed copies of the appropriation bill in its final amended form, A. Pr. 2071, were ready on Monday, April 17. The bill did not receive any consideration, and in fact it *could not* receive any consideration in the assembly until it was reached on the calendar at 9:43 P. M. on Monday night, April 17, only a few hours after it was made available in its final amended form and within a few days of the end of the session. At this time occurred the only debate on the appropriation bill which took place during the entire session of the assembly—about two hours and a half of more or less pertinent commentary, accomplishing no visible results. At 12:14 A. M. the majority leader, Mr. Adler, moved the previous question. This motion had the effect of cutting off further debate immediately. The motion was put and carried. The speaker then said "Third reading of the bill." The clerk replied "An act making appropriations for the support of government." Then the speaker interrupted, saying "Read the last section." The clerk replied, "Sec. 13. This act

shall take effect immediately." The speaker's command "Call the roll" was interrupted by cries from the floor of the assembly of "party vote," whereupon the clerk employed the "short roll call" of the assembly, that is, he called the first and last names and the names of the "majority" and "minority" leaders and announced "ayes 90, noes 45." Less than one minute after the previous question was moved the speaker said "The bill has been passed."

Thus the appropriation bill imposing a charge of millions of dollars on the public treasury was declared passed by the speaker of the assembly at 12:15 A. M., just two hours and thirty-two minutes after the bill was brought into the open by the standing committee for the consideration of the representatives of the people.

Preliminary Statement by the Minority Leaders

Before the appropriation bill was debated Monday night (April 17) in the assembly, the minority leaders of the senate and assembly gave out a joint statement to the press which presented the Democratic view of the annual appropriation bill for 1916.¹ In this statement the Democratic leaders pointed out that the Republican party had increased the fixed charges of the state government \$7,134,000 in the last two years without any constructive legislation to show for it.

The two leaders, Mr. Wagner and Mr. Callahan, strongly contended that the increase was due to added patronage for Republican office holders. The list of departments in which they claimed these increases in expenditures had been made was as follows:

Executive or Governor's department, from \$72,200 in 1914 to \$111,250 in 1916

Secretary of State, from \$329,330 to \$379,502

Treasurer, from \$36,650 to \$41,875

Attorney General, from \$277,474 to \$368,570

Excise, from \$282,820 to \$348,475

Health, from \$257,940 to \$396,660

Industrial Commission, from \$1,126,920 to \$1,200,784

Public Service Commission, from \$489,845 to \$495,840

Tax Commission, from \$189,200 to \$257,260

Charities, from \$2,855,320 to \$3,253,010.

The tabulation attached to the statement, according to the press, did not include the minor departments or the legislature. In the state departments covered, the minority leaders claimed

¹The *Albany Knickerbocker Press*, April 17, 1916.

that it showed "a net increase of \$4,390,797, in 1916, over 1914, for payrolls and patronage."¹

The Democratic leaders explained that the difference between the \$63,997,771.86 appropriation of 1915 and the proposed appropriation of \$58,652,478.31 for 1916 was nearly all accounted for in one large canal construction item of \$3,654,000 which was unnecessarily appropriated last year, and refunded out of the \$27,000,000 bond issue. In this statement the leaders explained that to the \$3,654,000 should be added "\$274,000 appropriated for special construction, public works, \$548,128 lapsed activities, \$465,000 state census, and \$590,000 excess last year over this year for compensation for killed cattle," or a total of \$5,431,128, which was more than the difference between last year's and this year's appropriations.²

Messrs. Wagner and Callahan pointed out that the \$58,652,478.31 did not include an unknown volume of special appropriations, yet to be made.³

They also stated that for the purely administrative purposes, that is to say, for official salaries, office expenses, office supplies, traveling expenses and the like, the total appropriations in 1914, under Governor Glynn, were \$30,276,548. In 1915, under Governor Whitman, they were \$32,883,188, and this year the appropriation bill carried for these same purposes \$35,410,856. Nor, said the minority leaders, was this all, because according to the financial statement accompanying the bill provision "is made for reserve for estimated obligations against unexpended balances of former appropriations at June 30, 1916 of \$2,000,000. If a genuine need exists to incur this \$2,000,000 obligation before the end of the present fiscal year, June 30, the taxpayer ought to get the benefit of it in a corresponding reduction of the volume of appropriations for the next fiscal year." No such reduction, however, has been made, but on the contrary the appropriations were made "for the full fiscal year, beginning July 1, to cover the entire twelve months period." In other words, the appropriation bill of 1916 "provided for administrative purposes for the next fiscal year by an appropriation of \$35,410,856 plus \$2,000,000 by reserve from the former appropriations, a total of \$37,410,856 " as against the total of 1914 for precisely the same purposes of \$30,276,548.⁴

¹The *Albany Knickerbocker Press*, April 17, 1916.

²*Ibid.*

³As shown on p. 78, the total miscellaneous and special appropriations of the legislature were \$2,498,300.06.

⁴The *Albany Knickerbocker Press*, April 19, 1916.

Debate on the Appropriation Bill in the Assembly

The debate on the bill in the assembly, as pointed out above, occurred on Monday night, April 17, from 9:43 P. M. to 12:14 A. M. The first speaker was Mr. McElligott. He criticised the reduction in the salary of the "chief of the bureau of accounts" from \$3000 to \$2000.

Mr. Hamilton Fish consumed twelve minutes in forcing consideration of a supply bill item of \$9,217.86 for payment of services to Mr. James W. Osborne as special deputy attorney in the investigation of charges respecting the management of Sing Sing prison "some years ago." Mr. Adler, the majority leader, answered that the service was rendered in 1914, and was a valid claim. Mr. Fish moved to strike out the item. On a rising vote of the assembly preceded by a "close call of the house" Mr. Fish's motion was lost by a vote of 30 to 45.

At 10:19 P. M. Mr. Callahan, the minority leader, was recognized. Mr. Callahan's speech followed the lines of the joint statement referred to above, p. 53, printed in the morning papers of the same day.

The "minority leader" started his speech by explaining the form of the appropriation bill as compared with the finance bills of previous years. Continuing, he stated:

- 1—That the bills (general, supply, construction, reappropriation) were under the same cover
- 2—That the bill was only a partially itemized bill
- 3—That the increases in fixed or overhead charges over 1914 were \$7,134,000
- 4—That in reality the bill contained increases in the overhead charges over the 1915 bill of \$4,527,668, of which \$1,861,000 was in the increased cost of administration alone
- 5—That he was wondering how this increase was to be justified when it had been stated that the \$63,000,000 appropriation of 1915 was because of the Democratic deficiency of \$11,000,000 of 1914
- 6—That he proposed to show by a comparative table, classified by departments what the increases were over the 1914 and the 1915 bills.

According to Mr. Callahan some of the increases were as follows:

Executive department—an increase of \$39,000 over 1914 and of \$20,700 over 1915

Secretary of state—\$50,000 increase over 1914 and \$18,000 over 1915

Comptroller—\$12,000 reduction over 1914

Treasurer—\$5,225 increase over 1914

Civil service—\$2,360 increase over 1914 and \$5,500 over 1915

Judiciary—\$7,000 increase over 1914 and \$83,000 over 1915

Excise—\$65,000 increase over 1914

Health department—\$138,000 increase over 1914 and \$80,000 over 1915

Industrial commission—\$73,000 increase over 1914 and \$9,000 over 1915

Public Service—\$6,000 increase over 1914 and \$10,000 over 1915

Tax commission—\$68,000 increase over 1914

Weights and measures—\$500 increase over 1914 and 1915 and 1916 appropriation identical

Education department—\$946,000 increase over 1914 and \$800,000 over 1915

Agriculture department—\$132,000 increase over 1914 and \$160,000 over 1915

Defensive—\$371,000 increase over 1914 and \$296,000 over 1915 (exclusive of special mobilization appropriation of \$500,000)

Insane—\$1,044,000 increase over 1914 and \$846,000 over 1915

Conservation—\$73,000 increase over 1914 and \$127,000 over 1915

Highways—\$239,000 increase over 1914

Canals—\$32,000 increase over 1914 and \$344,000 over 1915

The "minority leader" also stated what, in his opinion, accounted for some of the increases. He said "throughout the construction bill were scattered numerous items for 'work and labor' totaling \$476,534. These are similar items to those termed last year 'for extraordinary repairs' which the governor cut out of the bill. The real reason for these items which are not itemized, is to provide a fund to supply political jobs in districts of favored members."¹

Mr. Callahan also pointed out three large lump-sum deficiency items in the supply bill, which, in his opinion, should have been

¹Dispatch to New York *Times*, April 18, 1916. Examples of the items referred to above are a lump sum appropriation of \$179,500 (Appropriation Bill, p. 599, line 25) and another of \$190,000 (p. 600, line 25).

itemized. These items were \$155,135.44 "for board for prisoners in penitentiaries, for deficiencies prior to June 30, 1916"; \$157,548.95, for payment of claims for diseased cattle "killed prior to March 1, 1916"; and \$100,000 for rearranging the ground plans of the permanent state fair grounds.¹

In closing his speech at 11:50 P. M. the leader of the minority charged the framers of the bill with including lump sum appropriations in the appropriation bill in those cases where such sums could be used for patronage purposes.

Mr. Maier, the chairman of the ways and means committee, took just fifteen minutes to reply to the attacks of the minority. He explained an increase of \$6,450 in the executive department for a budget bureau by stating that this sum would be "necessary under the new Sage budget procedural act." The total of the increases in the appropriation bill, he said, was \$10,903,000. "The 1916 bill carried for grade crossings \$175,000; in 1914 there was no appropriation for this purpose. He justified an increase of \$250,000 in the compensation commission budget; he said that the increase of \$800,000 for the educational department went for State scholarships and more teachers; an increase of \$55,000 for normal schools he credited to growth in population; of the \$300,000 increase for the agricultural department, \$200,000 was paid for animals slaughtered because of disease, and the remainder was for a new school at Cobleskill; an increase of \$1,640,000 for highway maintenance was charged to increased mileage; \$330,000 more for canals was accounted for by more canals and greater efficiency, and an appropriation of \$2,670,000 more for the sinking fund, he said, was mandatory. A total of these increases was \$10,903,000, which Mr. Maier thought accounted in full for the growth of state expenses since 1914."²

Nevertheless Mr. Maier contended, that there was an actual saving to the state of \$3,825,049.19. Here is the way he explained the saving:

"The total appropriations of 1914 were \$47,899,522.74, while the total for this year is \$58,652,478.31, or an increase of \$10,752,950.57. From this must be deducted the difference in reappropriations amounting to \$3,675,000, leaving an actual increase of \$7,077,951.57. This amount deducted from the itemized schedule of \$10,903,000 shows the real saving in the maintenance

¹Appropriation bill, Assembly Int. 281, Printed 2071, p. 544, line 24; p. 558, line 12; and p. 575, line 5.

²New York *Times*, April 18, 1916.

of government of \$3,825,049.43. There is not one cent that can be cut out of this bill. The big increases are mainly due to the increase in population and the consequent increases in the obligations of the government."¹

In a ten-minute speech, Mr. Adler, the majority leader, closed the debate on the bill. He said that he was familiar with some of the items because in company with a few members of the legislature he had visited certain of the institutions. The \$150,000 reappropriation for the drill hall at Cornell was necessary, being the balance of an appropriation made two years previously. Lump sum appropriations for repairs in the case of institutions were necessary. These institutions were small villages. Conditions could not be entirely foreseen, and all appropriations itemized. The number and amount of lump sum appropriations had been kept down to the lowest figure. It was unfair to attack the bill. It was unfair to give a wrong impression to the state. The bill was "an honest, fair and carefully made up appropriation bill."

CONSIDERATION OF THE APPROPRIATION BILL IN THE SENATE

On April 5 the appropriation bill was introduced in the senate by Mr. Sage, chairman of the committee on finance. The following procedure, the so-called first and second reading of the bill, took place:

PRESIDENT OF THE SENATE: "First reading of the bill."

CLERK OF THE SENATE: "The Senate and assembly of the state of New York do enact as follows."²

PRESIDENT OF THE SENATE: "Second reading of the bill by its title."

CLERK OF THE SENATE: "An act making appropriations for the support of government."

PRESIDENT OF THE SENATE: "Referred to the committee on finance."

¹New York *Herald*, April 18, 1916. The Albany *Evening Journal*, interpreted the facts in its own way, on April 18, as follows: "In the assembly last night, minority leader, Joseph M. Callahan charged that the bill showed an increase of \$7,134,000 over the last appropriation bill framed by a Democratic administration in 1914. Assemblyman William J. Maier, chairman of the ways and means committee, together with Majority Leader, Simon L. Adler tore big holes in his argument and showed that there is really a saving of \$3,825,049.43 over 1914."

²The constitution of the state (Art. III, §14) states that "the enacting clause of all bills shall be 'The People of the State of New York, represented in Senate and Assembly do enact as follows.'" In the hurry and rush of the session, however, the clerk's remarks, which serve as a substitute for the first reading of the bill, frequently are "Senate and Assembly do enact as follows."

This procedure consumed about five seconds of the time of the senate. While it did not place the bill on the calendar for consideration, it did make the work of the committee public, although copies of the appropriation bill were not available until the bill was printed.

The bill remained in the hands of the finance committee from April 5 to April 10. On Monday, April 10, the appropriation bill was reported to the senate and referred to the committee of the whole. In other words, the bill was placed at the foot of the calendar as a general order.

Under the rules of the senate, bills on order of third reading are taken up and disposed of in the order in which they are advanced to third reading. General orders are the last order of business. The rules provide that "after the reading and approving of the journal, the order of business shall be as follows:"

- 1—The presentation of petitions
- 2—Introduction of bills
- 3—Messages from the assembly
- 4—Messages from the governor
- 5—Reports of standing committees
- 6—Reports of select committees
- 7—Communications and reports from state officers
- 8—Third reading of bills
- 9—Motions and resolutions
- 10—Special orders
- 11—General orders [committee of the whole].

When general orders are reached, the senate goes into committee of the whole. The president of the senate calls a member of the senate to the chair, and unlimited debate may take place.

After the debate and decision, without a roll call, as to bills in general orders, the committee of the whole arises and reports its decision to the senate. The question is on agreeing to the report of the committee of the whole. The committee of the whole may by rising vote decide to strike out the enacting clause of a bill, and report such fact to the senate. Each bill which receives favorable action in the committee of the whole comes up before the senate automatically. The third reading calendar is made up of bills advanced in this way, although a great majority of bills reported favorably by the standing committees are placed on the third reading calendar immediately without having to run the "general orders" gamut. Bills on third reading are on the order of final passage.

Appropriation Bill in the Committee of the Whole

The appropriation bill was referred to the committee of the whole Monday, April 10. It was amended on the 12th. The

motion was: "to be amended as indicated and retain its place on the calendar." The amended copy was not available until the following Monday, April 17. Technically, however, the appropriation bill was on the general orders or committee of the whole calendar April 11, 12, 13, 14, 15 and 17. This does not mean that there was opportunity to discuss the appropriation bill on each of these days. As a matter of fact, the senate went into the general orders calendar on only one of these days, viz., April 13. After the 13th one more of the many invisible ways resorted to, to kill a bill was to refer bills reported to general orders. It was generally agreed that the 13th of April would be the last day on which the senate would go into the general orders calendar, and thus bills referred to the committee of the whole would die without a struggle. It will be shown further on how the appropriation bill was brought out of general orders.

The appropriation bill was amended on the 12th. When it came up on the 13th nobody, except the parties to the secret, knew to what extent it had been amended, and the bill, No. 537, on the general orders calendar, was skipped until on Monday night, April 17, when the "majority leader," Mr. Brown, suddenly asked for unanimous consent to consider it. The amended copy had only been available a few hours, and members stated that they were not yet prepared to discuss and vote on it. Mr. Brown then asked for unanimous consent to take the bill out of the general orders calendar and advance it to third reading. "Without objection it is so ordered" was the ruling of the chair, and the bill was advanced.

The understanding, however, was that the appropriation bill would be debated the first thing on Tuesday morning, April 18. The third reading number of the bill was 1001. When the senate met Tuesday morning, however, other bills claimed its attention and it was not until 3:31 P. M. that Senator Brown, the majority leader, asked that the bill be taken up out of its regular order. Mr. Bennett was recognized.

Limitations under Which the Debate Occurred

It has been shown how the appropriation bill was suddenly called up out of its regular order while still in the committee of the whole, and advanced to third reading without discussion. When the bill finally came up for consideration the senate was working under "gag rules" which had been introduced on April 11. Whether the majority leader feared a filibuster or not, or whether it was felt that thirty minutes was sufficient time for

any senator to talk on the bill was not disclosed at the time these rules were brought in. It is significant, however, that they were introduced at an early date. The exact text of the resolution was as follows:

“Resolved, That the following rule be adopted by the Senate as a rule of procedure, until the adjournment of the Legislature: That when any bill, resolution or motion is under consideration, it shall be in order at any time for any senator to move to close debate, and the president shall immediately recognize the senator who wishes to make such motion; provided however, that upon the apportionment bill as reported by the committee and the annual appropriation bill such motion shall not be made until after such bill has been under consideration for two hours assigned by the president pro tem, and two hours assigned by the minority leader. Such motion shall not be amended or debatable and shall be immediately put and, if it shall receive the affirmative votes of a majority of the senators present, the pending measure, motion or resolution shall take precedence over all other business. After a motion to close debate has been made by any senator, no other motion shall be in order until such motion has been voted upon by the senate. After the senate shall have adopted the motion to close debate, as hereinbefore provided, no motion shall be in order but one of the following motions,—to adjourn, call of the senate and a motion to commit, which motions shall be immediately put to a vote of the senate without debate. All incidental questions of order or motions pending at the time such motion is made to close debate, whether the same be on appeal or otherwise, shall be decided without debate and all motions made after such motion to close debate, shall be non-debatable. After the senate shall have adopted the motion to close debate as hereinbefore provided, the vote shall thereupon be taken upon such bill, motion or resolution with such amendments as may be pending at the time of such motion according to the rules of the senate but without further debate except that any senator who may desire so to do, shall be permitted at the time his name is called to speak not more than two minutes.

“Should a motion to adjourn be carried, the measure under consideration shall be the pending question when the senate shall again convene and shall be taken up at the point where it was at the time of such adjournment. The motion to close debate may be ordered upon a single motion, a series of motions allowable under the rule, or an amendment or amendments, or may be made to embrace all authorized motions or amendments and include the bill, resolution or motion with such amendments as may be pending to its final passage or rejection.

“No senator shall speak more than thirty minutes on any pending question.”

The Interpretation of the “Gag Rules”

Senator Bennett began the debate on the appropriation bill at 3:31 P. M. Tuesday, April 18. He had only been speaking a few seconds when the following interruption took place:

SENATOR BROWN: Mr. President, under the rules the time is limited to two hours on a side and we would like to know how we are to apportion the time of the Senator.

SENATOR BENNETT: Mr. President, my understanding from what the Senator from the 28th said was that we were to discuss it today and tomorrow. I did not understand you were going to pass it now.

SENATOR BROWN: No, we are not going to pass it yet; it is not discussion on final passage. When the minority is ready they can discuss it. I am not doing this to interfere with the Senator from the 18th, but unless we have some plan we are apt to run into an indefinite talk.

SENATOR BENNETT: I am not going to talk very long.

SENATOR BROWN: I want you to have the opportunity.

SENATOR BENNETT: I understand then that what I have to say is not part of the time under the rule?

PRESIDENT SCHOENECK: The Chair desires to call attention of the Senate to the fact that the special rule is not in force until the motion is made to close debate, according to the interpretation laid upon the special rule by the Chair —(interruption) the Chair was calling the Senator's attention to the fact that under his interpretation of the rule that limitation of time for discussion of the bill does not take effect until the motion to close debate has been carried.

SENATOR WAGNER: Then there are two hours after that?

PRESIDENT SCHOENECK: According to the Chair's interpretation of that there are two hours to be apportioned to the majority and two hours apportioned to the minority.

SENATOR ARGETSINGER: That does not take effect until some one has moved to close debate?

PRESIDENT SCHOENECK: Yes, and that motion carries.

SENATOR WALTERS: Mr. President, I desire to submit to the Chair a different interpretation.

[Here followed considerable discussion with reference to the special rules.]

SENATOR BENNETT: Now, Mr. President, the Senator from the 28th stated yesterday that he would like to have this bill advanced to third reading with the understanding that it be debated today and tomorrow. Now that rule only applies on final passage.

[Some more discussion with reference to the rule.]

PRESIDENT SCHOENECK: The Senator will proceed.

On Wednesday morning Mr. Bennett again encountered the rule limiting debate, and as is shown by the following report of the encounter the Senator felt somewhat aggrieved at the attitude of the presiding officer:

THE CHAIR: Under the rule of thirty minutes, he has but two minutes more.

SENATOR BENNETT: Who raised the point of order?

THE CHAIRMAN: The Chair is enforcing the rule.

SENATOR BENNETT: I ask unanimous consent.

THE CHAIR: Senator Bennett asks unanimous consent to extend his time beyond the half hour.

SENATOR BROWN: All right.

SENATOR SAGE: I would like to ask the Senator from the 18th a question: Where has he found the toothbrushes and eye-glasses in this bill?

THE CHAIRMAN: The question is on the proposition of unanimous consent.

SENATOR BENNETT: I withdraw that, Mr. Chairman, and move to recommit the bill, and on that motion I would like to be heard.

THE CHAIRMAN: Senator Bennett moves to recommit the bill. Without unanimous consent the Senator is entitled to discuss the motion for two minutes.

SENATOR BENNETT: Very well, Mr. Chairman.

SENATOR BROWN: Mr. President, I ask unanimous consent for the Senator from the 18th to proceed.

THE CHAIRMAN: The Chair desires to know what extension the Senator is to be granted?

SENATOR SAGE: In view of the fact that we are waiting now for the sheets from the comptroller's office, I ask that this be made indefinite.

THE CHAIRMAN: Is there objection to unanimous consent? Without objection, the Senator will proceed.

SENATOR BENNETT: Now, the objection of the presiding officer having been removed, I will continue.

Time Actually Consumed in Consideration of the Bill

The debate on the appropriation bill in the senate began at 3:31 P. M. Tuesday, April 18. At 1:00 P. M. Wednesday, April 19, the bill was declared passed, by a vote of thirty-five ayes and fifteen noes, after a "close call" of the senate and a "long roll call." During this time, however, the bill was actually under consideration four hours and forty-nine minutes, not including the few minutes taken for the roll call.

Although Senator Bennett began speaking at 3:31 P. M., some of his time was consumed in the discussion with respect to the interpretation of the "gag rules" referred to on page 62. At 3:50 P. M., the senate took a recess, until 5:30 P. M. in order that the Republican members of the senate and assembly might caucus on the budget or additional revenue measures yet to be passed.¹ A recess was eventually taken until 8:35 P. M., at which time Senator Bennett continued his speech.

At 9:16 P. M. Senator Wagner, the opposition leader, was recognized, Senator Sage at 10:05 and Senator Brown at 10:32. Following a twenty minute speech of the "majority leader," Senator Wagner made a short reply of fifteen minutes, after which the following discussion, throwing light on the attendance at this important debate, ensued:

SENATOR BROWN: Now, Mr. President, I am perfectly willing in view of the *profound interest* of all the members of the senate in this discussion, to continue it tomorrow. It was my intention—I called it up for discussion last night, and nobody was ready to discuss it. We are here to discuss it now. If anybody desires to continue the discussion tomorrow, it will be held over and not passed until tomorrow. One single man will save the city from destruction. Is there such a Senator?

SENATOR BENNETT: I suggest that it go over until tomorrow.

SENATOR BROWN: I will agree . . . Mr. President, but it may lie over and *notify the senators who are sleeping* that it will lie over.

¹ Liquor tax of twenty-five per cent, see page 50.

The following morning, Wednesday, April 19, the senate met at 10:30 A. M. Senator Bennett obtained the floor and held it for almost an hour and a half. During this time there were many interruptions and delays. The most significant thing about this session was that the men who really knew how the appropriation bill was put together were asked to step in on the floor of the senate and answer questions put by Senators Bennett and Wagner. These men were Deputy Comptroller Reusswig and his assistant, Mr. Boone. Since Senator Bennett's questions appeared to be too technical for the chairman of the finance committee to handle, the answers of the experts were awaited with profound interest by the press and the galleries. While the replies of Mr. Reusswig and his assistant were frequently inaudible, it was evident that they were satisfactory and that much light was thrown upon the intricate problem of state finance by the new procedure.¹ At 12:30 P. M. the debate was brought to a close. Senator Brown moved a "close call" of the senate, and later a "long roll call." The last section of the appropriation bill was read viz. "Section 13. This act shall take effect immediately." The roll was called and at 1:00 P. M. the appropriation bill was declared passed by a party vote of 35 to 15.²

¹ The text of this interesting discussion is given on pages 127 and 131.

² The appropriation bill was passed by the senate Wednesday, April 19. The regular and supplemental calendar of this day contained 182 bills on order of third reading. The session began at 10:30 A. M. The first two hours were taken up with the final debate and passage of the appropriation bill at 1:00 P. M. A bill providing for registered nurses occupied a greater part of the time during the afternoon session and the apportionment bill, upon which Senator Wagner spoke for an hour and a half, took up the greater portion of the early part of the all-night session, which lasted until 6:30 A. M. It was from midnight of this session until 6:30 A. M., that nearly all of the 182 bills on the calendar received their scant attention. Twenty-one of these bills were put over to April 20. One hundred and sixty-one of them were considered and at least 100 of this number were passed during the latter part of this all-night session, that is, early Thursday morning, April 20.

It might be difficult for the reader who has never seen a legislature in action to understand how 100 bills could be passed in a few hours. That the bills could be read the third time, the roll called 100 times and the bills debated in the six and one half hours from midnight to 6:30 A. M. might perhaps be doubted by the uninitiated. The fact is, that a stop watch was held by the present writer during the rush period from 3:30 to 5:30 A. M. when Senator Walters occupied the chair. At one time the watch showed twelve bills passed in two minutes, without a voice being raised from the floor. At rhythmic intervals was heard the sonorous voice of the senator acting as presiding officer announcing, "the bill has been passed," with from only seven to twelve seconds intervening between the time it was called up and the time it was declared passed by the chair. At times the pace was so fast that the sleepy senators found it difficult to turn the pages of the calendar fast enough to keep up. There can be no question but that bills were passed during this session which had not been studied or even read by more than a handful of senators.

At one time during this "speed contest" Senator Wellington, who con-

The average attendance of senators during the debate on the bill was twenty-four. A tabulation showing the time consumed and the number of senators actually in the chamber at the beginning of each senator's speech follows:

TUESDAY, APRIL 18

SENATORS	TIME	NUMBER PRESENT
Bennett.....	3:31- 3:50 P. M.	19
Bennett.....	8:35- 9:15 P. M.	25
Wagner.....	9:16-10:05 P. M.	19 ¹
Wagner.....	10:52-11:07 P. M.	19
Sage.....	10:05-10:32 P. M.	20
Brown.....	10:32-10:52 P. M.	19

WEDNESDAY, APRIL 19

Bennett.....	10:30-12:10 P. M.	31 ²
Bennett.....	12:25-12:30	31
Bennett.....	12:35-12:39	31 ³
Wagner.....	12:10-12:25	31

scientiously tried to follow what was going on and who frequently received a snub for his independence, called attention to the haste with which bills were being passed. A bill had been declared passed which had been recently amended, having retained its place on the calendar, by unanimous consent. Not a senator had seen the amended bill. Wellington claimed that the amended bill was not on the files of members. Senators Brown and Wellington inspected the bill which the clerk handed down to them, and although the latter stated that he was not satisfied with his hasty inspection of the bill, it was not reconsidered, and the race through the remainder of the calendar was continued.

In order to understand how a bill can receive its third reading and be passed in a few seconds, the actual procedure will be set forth.

THE PRESIDENT: Third reading of the bill.

THE CLERK: Third reading No. 560, by Mr. Walker, an act to amend the civil rights law, in relation to right of appeal.

THE PRESIDENT: Read the last section.

THE CLERK: Section 2. This act shall take effect immediately.

THE PRESIDENT: Call the roll.

THE CLERK: Argetsinger, Brown, Wagner, Wilson, Ayes 51, Noes 0.

THE PRESIDENT: The bill has been passed.

The president next announces, "Third reading of the bill," meaning the next bill on the calendar and the above is repeated.

¹ Following majority members present in chamber: Bennett, Brown, Mills, Sage, Thompson, Walters and Wicks.

² The discussion in which Deputy Comptroller Reusswig participated took place at this time. There was some delay while the sheets were being sent for.

³ Senator Bennett spoke four minutes during the roll-call under the two-minute rule, permitting Senators to explain their votes. Senators Emerson, Lawson, Sage, Thompson and Towner also availed themselves of this opportunity. Senator Emerson said that the appropriation bill was the "best bill ever put up." Senator Thompson said that for the first time everybody had had every opportunity to find out what was in the bill and to talk on it freely; no emergency message had been necessary; they had found out that they could get along without it; the bill was the biggest and the most distinct advance made in years.

Total Time the Bill was under Discussion

NAME OF SENATOR	TOTAL TIME
Bennett.....	2 hours, 48 min. ¹
Brown.....	20 "
Sage.....	27 "
Wagner.....	1 hour, 19 "
Total.....	4 hours, 54 min.

DEBATE ON THE APPROPRIATION BILL IN THE SENATE

An analysis of notes taken during the debate and the minutes published on pages 100 to 134 would seem to show that only a few members of the senate had made a diligent study of the finance measures of the legislative session of 1916.

In view of the fact that the senate debate on such an important measure is made available in full in the appendix, it seems unnecessary here to do more than to summarize the points raised by the participants in it.

Senator Bennett:

Chief among the four members who took part in the debate was Senator Bennett of New York City. Among the many things Mr. Bennett brought to the attention of the senate were the following:

- 1—That notwithstanding an estimated surplus of \$10,000,000 the actual appropriations for the fiscal year would exceed the actual revenues for the fiscal year by more than \$13,446,000.² Senator Sage admitted the fact, but stated that there were three measures pending which would increase the revenue.³
- 2—That Part VI of the appropriation bill had not been totaled up.⁴ While this part contained the re-appropriations, in so far as such re-appropriations were for the general purposes of government a re-appropriation was

¹ As the minutes of the debate (see page 100) show, a great many interruptions took place, so that while Senator Bennett technically had the floor for two hours and forty-eight minutes, in reality at least forty-eight minutes of this time was "yielded" to other senators.

² See "pink sheets," above, p. 50.

Total budget appropriations, \$58,652,478.31
Total indirect revenues, 45,206,758.18

³ *Ibid.* The 25 per cent increase in the excise tax was passed. Estimated revenue from this source was \$3,750,000.

⁴ *Ibid.*

"an appropriation just as much as anything else." Exclusive of the re-appropriations coming out of the Canal and Highway fund, \$554,000 was being reappropriated which should be included in the "pink sheet" totals. Mr. Bennett claimed that the legislature was therefore actually spending \$14,000,000 more than the revenue. That was not all, because already separate, special and local bills passed or to be passed to the amount of "between two and three millions would have to be added to the \$14,000,000."¹

But calling the difference of the excess of appropriations over revenues \$13,446,000, take out the \$10,000,000 surplus and the deficit is \$3,299,000.²

Adding the \$2,000,000 on outside bills and the balance to be provided is \$5,299,000. Assuming that all of the measures providing additional revenue tax, new revenue are passed viz., \$6,850,000 and there would be left in the treasury at the end of the year about \$1,500,000.³ Senator Bennett also called attention to the fact that the motor vehicle tax bill, providing that the state return one-half of such tax to the localities, had been passed. The total was estimated at \$2,673,000 in the "pink sheets." One half of this sum, \$1,336,500, wipes out your bank balance of \$1,500,000, said Senator Bennett.⁴

3—That in addition to the \$16,000,000 to be appropriated in excess of actual indirect revenues, the legislature was about to embark on an ambitious plan for the relief of New York City requiring that several million dollars be taken out of the treasury of the state and paid into the city treasury and also that several millions be taken off the city and put over on the state. "To add those to

¹ See p. 78 for table showing that separate, local, special and miscellaneous bills were passed totaling \$2,498,300.06. Senator Sage admitted that the total of such bills would be \$1,900,000 (see page 101). It was stated on the following day that the reason why the re-appropriations had not been footed up was that they were included in the \$2,000,000 reserve for "estimated obligations." See "pink sheets," p. 50.

² See "pink sheets," p. 50, "balance to be provided."

³ Only one measure, the 25 per cent excise surtax, was passed. This was estimated to provide \$3,750,000, which, added to the actual revenues, \$45,206,758.18, and the estimated surplus, \$10,146,055.74, or \$59,102,813.92, indicates that unless the governor uses the veto freely the legislature, by making total appropriations of \$61,150,778.37, actually appropriated \$2,047,964.45 in excess of the actual revenues (funds for \$385,681.25 of the \$2,047,964.45 have been set aside, being re-appropriations) and the \$10,000,000 surplus combined. See table p. 77, and "pink sheets," p. 50. Senator Sage estimated \$500,000 in vetoes from the governor on the 36 thirty-day bills (see p. 108).

⁴ See pages 108-9.

the appropriation bills," said Senator Bennett, "you have the result that there is a possibility that the appropriations will exceed the revenue somewhere between twenty and twenty-five millions, as against which we have only this surplus of ten millions and certain measures, at the foot of the sheet."¹

- 4—That it was a question either of cutting down the expenses or imposing a direct tax. The situation had to be faced and should be met by "pruning the appropriations."
- 5—That the appropriation bill adopted but carried out in a more "cast-iron form, the governor's idea of a segregated budget." Not only were the items of the bill segregated to a much greater extent than the executive budget but, continued Senator Bennett, it omitted that part of the governor's plan which made the segregated budget workable, namely, the provision which gave the governor power to transfer from one item to another. "It is a well known fact that the attempt to introduce such a budget in the state in the last of Glynn's administration, which plan did not have the power of transfer, brought about a very disastrous condition in one of the departments, with the result that it was remedied by getting the comptroller to turn his back while an indirect method was adopted for transferring the money to the place where it was needed. If we are going to adopt a segregated budget, we should give the comptroller or the governor or somebody the power to make the transfer. If the Budget Committee appointed by the bill which is about to pass is competent to make up the budget, it is competent to make the transfer, and if we cannot bring ourselves to giving this power to the governor or to the comptroller or someone else, give it to the Budget Committee. In my opinion that would not be the best solution. My opinion would be to give it to the governor, to centralize

¹ The senator referred to the pending measures mentioned at bottom of page 50. The program for the relief of New York City did not materialize. A number of the "Brown bills" were amended in the assembly to take effect next year. \$350,000, the city's share of the motor vehicle tax, represents the total benefit this year. In 1917, however, the city will benefit to the amount of \$1,000,000 its share of the 25 per cent liquor surtax and the saving of \$600,000 on the state's assumption of the regulatory expenses of the Public Service Commission. In addition Section 178 of the Highway Law was repealed, so that this is the last year that the city will have to assume 68 per cent of the appropriation for maintenance of county roads. See editorial *New York Times*, April 29, 1916.

the power of government in the executive; but it ought to be lodged in someone, otherwise, we will have an unworkable budget.”¹

6—That the appropriation bill, Part I, was 3 per cent larger than the appropriation bill last year plus the supply bill for this year. Notwithstanding consolidations in a number of departments which had been made last year, there was an increase in the general appropriation bill of thirty-two millions last year to thirty-five millions this year.

7—That there was nothing in the bill to prevent officials from exceeding their appropriations. It should be required that the head of a department spend only one twelfth of the appropriation every month. Senator Brown contended that his bill had passed, providing that “a special report” showing wherein the official had exceeded his appropriation and the reasons therefor, must be filed with the comptroller on the 31st day of January. If the official had exceeded his appropriations and did not file a report, the comptroller should not give him any more money. In addition, the Hinman bill of last year made it a misdemeanor to exceed. Senator Sage said that it would be perfectly impossible and unfair to require officers to expend only one twelfth of their appropriation every month. “The expenses vary greatly from month to month: the secretary of state’s office, for instance, in issuing licenses to automobiles. During the time when this is done the office is very busy. In the summer, when he is not issuing them, there is not that condition. You cannot provide for this thing. That was one trouble with the governor’s budget, where he provided for one twelfth of the year. The expenses each month are entirely different. You cannot possibly do it that way.”²

8—That appropriations were included in the bill, which, as separate bills, had already passed the legislature, e. g., \$62,500 reappropriation to the Plattsburgh Centennial, page 628 of the appropriation bill.³

9—That the state business did not require such tremendous expenditures for the service of lawyers as the bill provided. In addition to \$20,000 in salaries, without itemization,

¹ See minutes of debate pages 103—4.

² See p. 105.

³ Senate Introductory No. S92, approved by the governor April 1, reappropriated \$62,500 for the Plattsburgh Centennial.

for additional deputies under the attorney general, the excise bureau was to receive \$67,000 not itemized, the department of health \$4,000, state industrial commission, legal bureau \$3,200, state tax department \$7,800, educational department \$8,400,—these amounts being for the legal division staffs.—(See minutes of debate, p. 126.)

Senator Wagner:

At the beginning of his speech the minority leader said, "It is rather discouraging to discuss a bill such as is now before us under these circumstances. In the first place, this is the most important bill we pass this year. This is the bill which appropriates the moneys of the state which the taxpayers will have to pay into the state treasury and yet in the senate we have probably ten or twelve senators listening or at all interested in this discussion. The public filling the galleries and the members in the front row [the press] seem to have more interest in the contents of this legislation, as to whether it involves extravagance or not, than the senators upon whom devolves the duty of carefully scrutinizing the propositions, the appropriations in this bill. Secondly, we are asked as a mere perfunctory matter to discuss this appropriation bill, because, whatever may be pointed out, it has already been decided that the bill is to be passed in its present form and there must be no amendments made; the governor will give no emergency message; and therefore it is on the road to final passage, no matter what may be said against it."¹

Nevertheless, said the senator, it was his duty to point out a few of the defects and extravagances of the bill.

1—Last year the statement was made that appropriations up to sixty-three millions were necessary not for the administration of the fiscal year, but to make up a deficiency of eleven millions left by a careless and incompetent Democratic administration. This year's appropriations of sixty millions are not eleven million less than the appropriations last year and therefore the statement made last year was not true.

2—That one way to determine whether or not there was extravagance was to compare the administrative expenses. For the last year of Governor Glynn's administration the administrative expenses were \$30,000,000. Last year it was \$32,000,000 and this year it is \$37,000,000, an increase

¹ See minutes of debate, page 109.

of seven million dollars in two years. Senator Wagner said that Senator Sage would admit that the administrative expenses this year are \$35,000,000 but the real amount was \$37,000,000 because \$2,000,000 more which should lapse was being held as a reserve. The change of the fiscal year from October to July was to be used as a pretext to hold the \$2,000,000 in reserve. In reality the effect was to make such sum available for expenditure. Because of the change in the fiscal year, appropriations for personal service, supplies, etc., for the period from July 1 to September 30 should lapse. Said Senator Wagner, "You lapse four million in salaries . . . then there is four million left for temporary service and the purchase of supplies and things of that kind. That ought to lapse, but what happens? You don't lapse it, but you say two millions of that we will keep and we will appropriate for department expenses incurred previous to July 1. It is a very happy and ingenious way of giving the department two millions more for administration."¹

At the Wednesday morning session Senator Wagner again brought up this matter. Deputy Comptroller Reusswig explained that the \$2,000,000 reserve was "made up on the basis of the outstanding liabilities, obligations incurred, not yet paid from the treasury".² He could not speak of past experiences as to practice of keeping such a reserve, but the \$2,000,000 reserve this year was to cover expenditures which had been incurred and for which bills had not been rendered.³

3—That the increases in the agricultural department over last year were \$362,338 with no additional functions given them, and that \$88,000 of that \$362,000 was for salary increases or the creation of new places. Senator Sage claimed that the figures were ridiculous. The agricultural schools had been included. The increased overhead expense as compared with last year was \$14,737.⁴

The tax commission received \$189,200 in 1914. This year it is \$257,620. Senator Sage did not have the 1914 figures, but he stated that as compared with last year there was a decrease of \$56,723 in the tax department. Senator Wagner insisted that last year the appropriation was \$253,200 and \$257,620 this year.⁵

¹ See minutes of debate, page 110.

³ *Ibid.*, page 133.

⁴ *Ibid.*, page 112.

² *Ibid.*, page 132.

⁵ *Ibid.*, page 112.

There was an increase of \$946,121 over 1914 and \$402,000 over last year in the educational department. Senator Sage placed the increase over 1915 at \$267,419.

In the prison department the increase over 1914 was \$365,000 and \$29,000 over 1915.

Senator Wagner stated that he was not going "to weary the Senate" any more with these figures. It wasn't going to have any effect anyway. So that after an examination of four departments—agricultural, tax commission, educational and prison, this line of important exposition was abandoned.

4—That the sinking funds could easily be decreased by at least \$5,000,000. In sinking fund No. 2 and No. 3 no appropriation either as a contribution to amortize the principal of the bond or to pay the interest of the bonds for which it was created was provided for. Senator Wagner claimed that this was because of the excess in these funds, and the Republicans by using the excess in these sinking funds, for the payment of interest on outstanding bonds, were merely following a principle which he believed to be sound. Senator Sage denied any such use of the excess. Six months' interest on the two bond issues, Nos. 2 and 3 was being appropriated. The interest on the two issues fell due in March and September. They were appropriating only the interest through March 1917, because the September interest would be taken care of in the next appropriation bill.¹

5—That the statement to the press to the effect that the budget of the governor had been increased by \$1,500,000, was incorrect. The actual increase was \$2,500,000. Senator Sage replied that his statement to the press pointed out that in addition to the apparent difference of \$1,500,000, there was an increase of \$1,020,000 in debt service, making a total increase over the governor's budget of \$2,500,000. If the press got it wrong, he was sorry, but he couldn't be responsible for the press.

6—That, although Section 178 of the Highway Law was to be repealed providing for the maintenance of county roads, the appropriation bill contained an item of \$179,000 for this purpose.²

¹ See minutes of debate, page 113, for remainder of discussion.

² Senate Introductory No. 596, Pr. No. 628. Passed senate March 28 and assembly April 20.

- 7—That on the question of salaries alone the appropriation had been increased by \$300,000 over the bill submitted by the governor.
- 8—That the answer of the "majority" to the increases in the bill, which he had pointed out, was invariably that they were necessary. "The trouble is," said Senator Wagner, "if the majority body here had permitted the minority committee report which I recommended, we could have an intelligent and scientific criticism of this budget." Senator Sage replied that if they had that minority committee, they would be "adjourning some time along next October." The minority leader insisted, however, that there were unjustifiable increases, particularly in the attorney general's office. "If I could have had opportunity to have an examination made, or a committee to determine whether or not these increases were justified we could have real criticism here."¹

Senator Sage:

Senator Sage in his reply to the criticisms of Senators Bennett and Wagner confined his attention, in the main, to the remarks of the latter:

- 1—With reference to the sinking funds he said, "I am not arguing on the justice or the injustice of the sinking fund. . . . I know the thing was wrong; I know an error was made; I know we have more money there than we should have, but that is entirely beside the question, today, because not being a constitutional lawyer, I don't know how to get it out."²
- 2—That, in answer to the criticism that there were increases in the overhead charges, the \$100,000 increase in the attorney general's office was because, instead of employing outside counsel, the attorney general was taking care of everything in his own office. Senator Wagner claimed that the appropriation was \$103,000 over the Carmody or last Democratic administration. Senators Mills and Sage insisted that over \$120,000 was paid for outside counsel fees in 1914. The debate continued with Senator Sage mentioning the following departments where, in his opinion, increases were justified, viz., industrial com-

¹ See MUNICIPAL RESEARCH, No. 70, p. 54, for extensive material on the Wagner minority auditing committee.

² See minutes of debate, page 116.

mission, institutions, state college and normal schools. For example, when the prison department was reached the following "discussion" took place:

SENATOR WAGNER (reading from report): state prison increase \$119,000.

SENATOR SAGE: Costs more.

SENATOR WAGNER: A large increase.¹

Finally the department of agriculture was reached and the scrutiny of reasons for the increases in specific departments came to an abrupt end in this fashion:

SENATOR WAGNER: . . . There is the department of agriculture (Senator Wagner, Senator Brown and Senator Sage confer and read from the report).

SENATOR SAGE: Now there isn't any use going through the rest of this thing. Now I don't think it any use to go into these itemized appropriations any more."²

3—Senator Sage closed his remarks with a defense of a closely itemized appropriation bill which does not contain a transfer scheme giving "the governor or somebody else the power to shift within schedules." The senator agreed with the Cohoes *Republican* that the giving of such power to the governor smacked of monarchy and made him a dictator.³ The chairman of the finance committee lost sight of the limitations, printed on page 29, under which the governor was authorized to make transfers. Nevertheless Senator Sage presented his side of the question in an entirely fair manner as follows: "As far as one criticism which has been made here tonight, about the total itemized appropriations, is concerned, I think everyone realizes what we have tried to do this year, is to get as near as possible to the bill prepared by the governor or by the people working for the governor. The senator from the 18th (Bennett) has said that he believes in giving the governor or somebody else the power to shift within schedules. Does he realize this—and I am not speaking of the governor, any more than I am speaking of anybody else, governor or comptroller or chairman of the finance committee,—that in giving that power he gives absolute power over the entire personnel of the state service, and is he willing to give that power to anyone? Not to the governor, or the comptroller, or the chairman of the finance committee, it should be given to no one."⁴

¹ *Ibid.*, page 118.

² *Ibid.*, page 119.

³ January 20, 1916.

⁴ For the remainder of this part of Senator Sage's speech, see minutes of debate, page 119.

Senator Brown:

The "majority leader" devoted the major portion of his remarks to a justification of the direct tax of nineteen and a half millions levied in 1915. He said, "Now, the senator from the 16th (Wagner) announced that no state tax was necessary. That a direct state tax was wholly uncalled for. Well, let us see about that. We find that the balance on June 30 will be \$10,146,000 [See "pink sheets" page 50]. Now if we had not put in the nineteen and a half millions in the direct state tax, there would have been a deficiency of nine and a half millions on the 30th day of June, 1916. . . . There is nine and a half millions in the hole, if we had not levied the direct state tax. Well, then we need a working surplus of five millions. The state ought always to have that. There is fourteen and a half millions. Then, if the state had not approved the twenty-seven million dollar referendum (canals) there would have been \$3,600,000 dropped out there. There is \$18,100,000—a pretty story, isn't it?"

"SENATOR WAGNER: The way you tell it."¹

After charging the Democrats with being "driven almost to distraction" and with having had, since 1911, "a terrible itching to get at the sinking funds," Senator Brown justified these appropriations in the 1916 bill as a strict adherence to the statutes and the constitution.²

Senator Wagner closed the evening's debate by replying thus to the majority leader:

"Of course he [Mr. Brown] is witty and amusing, but to one who has actual knowledge of the facts when he talks he tries the patience tremendously. He uses figures like a child uses a rubber ball to play with, just to suit his own purposes."³

¹ See minutes of debate, page 120.

² *Ibid.*, page 121.

³ *Ibid.*, page 123.

CHAPTER VI

APPROPRIATION BILLS PASSED BY THE LEGISLATURE NOT INCLUDED IN THE GENERAL APPROPRIATION BILL

The preparation, the procedure and debate upon the appropriation bill have been set forth in the preceding chapters. It has also been shown that, exclusive of the appropriation bill, over 135 separate propositions carrying a charge upon the public treasury were introduced in the legislature. It remains to be explained how many of these miscellaneous, special and local bills passed the legislature, in order to determine the amount which should be added to the \$52,781,131.13 carried in the appropriation bill.

In the preceding chapter mention was made of the "aggregate budgetary appropriations" as \$58,652,478.31.¹ This was the figure frequently mentioned in the press as the amount of the appropriation bill of 1916. The difference between the \$58,652,478.31 and \$52,781,131.13 or \$5,871,347.18 was the total appropriation for highway maintenance and repair included in three separate bills as follows:

State and county highways	\$3,875,071.20
Town and county highways	1,956,275.98
Indian Reservation highways	40,000.00
	<hr/>
Total	\$5,871,347.18

In the course of the debate on the appropriation bill, Senator Bennett said that \$2,000,000 should be added to the \$58,652,478.31. Senator Sage admitted that the additional amount to be appropriated by the miscellaneous, local and special bills would be \$1,900,000. The story of the legislative session of 1916 would not be complete, therefore, without an analysis of the additional appropriation bills passed by the legislature. Such an analysis shows that \$2,498,300.06 should be added to the \$58,652,-

¹ See "pink sheets," page 50.

478.31, making a grand total of \$61,150,778.37. Of this grand total, \$4,138,347.60 carried in nine miscellaneous bills, was approved by the governor prior to the adjournment of the legislature. The remaining \$57,012,430.77 (\$52,781,131.13 in the appropriation bill and \$4,231,299.64 in thirty-six miscellaneous bills) were sent to the governor as thirty-day bills.

The following statement is a summary of the forty-six appropriation bills passed by the legislature of 1916 as they stood on May 8, 1916:

Approved by governor

Miscellaneous special bills approved prior to introduction of appropriation bill (6 bills)	\$178,276.40
State and county highways, Indian Reservation highways, and barge canal towing facilities bills, approved prior to passage of appropriation bill (3 bills)	3,960,071.20
Total approved	\$4,138,347.60
Pending before governor (30-day bills)	
Town aid highway bill, passed prior to passage of appropriation bill (1 bill)	\$1,956,275.98
Miscellaneous, local and special bills passed prior to passage of appropriation bill (7 bills)	656,881.57
Miscellaneous, <i>local</i> and special bills passed <i>immediately</i> following passage of the appropriation bill (28 bills)	1,618,142.09
Total miscellaneous bills pending	\$4,231,299.64
General appropriation, supply, reapportionment and construction bill items (1 bill)	52,781,131.13
Total pending before governor	\$57,012,430.77
Total passed by legislature of 1916	<u>\$61,150,778.37</u>

Consideration of Miscellaneous Appropriation Bills

It is impossible to state the total amount of consideration given to the forty-five miscellaneous bills passed by the legislature. It may be said, in general, however, that the county and "town aid" highway bills received considerable attention. When the state and county repair and maintenance bill was debated by the senate, Mr. Wagner stated that the bill had been increased

over the governor's estimate.¹ He believed that the increase was for patronage purposes, i. e., for "labor and horse hire." The bill passed the legislature April 10, and went to the governor April 12. Inasmuch as the legislature adjourned April 20, the bill became a thirty-day bill. The governor approved it, however, April 15. The Indian Reservations highway bill was approved April 10.

The "town aid" highway bill passed the assembly March 21, and the senate April 11. It was debated for forty minutes in the senate on April 11 and was almost defeated. The vote was ayes, 27, noes 20.² It went to the governor April 12.

The remaining 42 miscellaneous, local and special bills received very little actual consideration on the floor of the senate or assembly. The tabulation below shows that twenty-eight of the forty-two additional appropriation bills were passed on April 19 and 20, immediately after the passage of the appropriation bill at 1:00 P. M. April 19.

THE FORTY-SIX APPROPRIATION BILLS PASSED BY LEGISLATURE OF 1916³

I.—	6 Bills approved prior to April 5.....	\$178,276.40	
II.—	3 Bills approved prior to April 19....	3,960,071.20	
III.—	8 Thirty-day bills passed prior to April 19.....	2,613,157.55	
IV.—	28 Thirty-day bills passed April 19 and 20.....	1,618,142.09	
V.—	1 Bill—General Appropriation Bill passed April 19.....	52,781,131.13	
	Total passed by legislature.....		\$61,150,778.37
	Less general appropriation bill and the three highway bills.....		58,652,478.31
	Total miscellaneous, special and local appropriations carried in the forty-two separate bills passed by the legislature of 1916.....		\$2,498,300.06

¹ The amount of this increase was \$352,279. The increase was a single, lump sum appropriation.

² In the Senate, twenty-six votes are necessary to pass a bill except local or private appropriation bills where a two-thirds vote is required.

³ In the pamphlet published by the Bureau of Municipal Research on May 4, 1916, the total of appropriations passed by the legislature was given as \$60,769,023.52. Due to amendments to certain bills, which were made after the tabulation had been set up (especially in the Mohansie bill), the total should have been given as \$61,150,778.37 as above. This is inclusive of special re-appropriation bills, but exclusive of appropriations for bond accounts and appropriations between funds, which do not affect the total cost of government. As reported from the Governor's office and carried in the press, May 21st and 22nd, the total was \$61,004,456.08. Of this amount Governor Whitman vetoed 11 miscellaneous bills and 201 separate items in the general appropriation bill, aggregating (according to the press) \$1,901,006, leaving a total appropriation in force for 1916 of \$59,103,450.08. The Bureau's compilation in the above table is \$146,322.29 in excess of the amount carried in the newspaper reports.

ADDITIONAL APPROPRIATION BILLS

CLASSIFIED LIST OF BILLS SUPPORTING SUMMARY ABOVE

I—APPROPRIATION BILLS APPROVED BY THE GOVERNOR PRIOR TO APRIL 5, THE DATE
ON WHICH THE APPROPRIATION BILL WAS INTRODUCED

Date Introd.	Approved by Gov.	Int. No.	Name of Proposer	SHORT TITLE	Amount
Jan. 10..	Feb. 9..	S. 110..	Horton.....	Civil Service Investigating Committee....	\$10,000.00
Mar. 6..	Mar. 31..	S. 815..	Sage.....	Legislature, immediate expenses.....	50,000.00
Mar. 9..	Apr. 1..	S. 892..	Emerson....	Plattsburg Centenary Commission.....	62,500.00 ¹
Feb. 9..	Mar. 16..	A. 626..	Maier.....	Conservation department, forestry bureau	10,000.00
Feb. 9..	Mar. 9..	A. 627..	Maier.....	Conservation law, fire provisions, enforcing	37,000.00
Mar. 2..	Mar. 30..	A. 1007..	Talmage.....	Three-mile harbor, Suffolk County, im- provement.....	8,776.40 ¹
					<hr/> \$178,276.40

II—ADDITIONAL APPROPRIATION BILLS APPROVED BY THE GOVERNOR BEFORE THE
APPROPRIATION BILL WAS PASSED BY THE LEGISLATURE

Jan. 26..	Apr. 19..	A. 353..	Arnts.....	Barge canal, towing facilities.....	\$45,000.00
Feb. 25..	Apr. 15..	A. 899..	Maier.....	Maintenance and repair, state and county highways.....	3,875,071.20
Mar. 1..	Apr. 10..	A. 985..	Maier.....	Highways, Indian reservations, improve- ment.....	40,000.00
					<hr/> \$3,960,071.20

III—THIRTY-DAY BILLS (PENDING BEFORE GOVERNOR FOR SIGNATURE ON ADJOURNMENT)

ADDITIONAL APPROPRIATION BILLS PASSED BY THE LEGISLATURE PRIOR TO THE PASS-
AGE OF THE APPROPRIATION BILL APRIL 19

Date Introd.	Passed Legisla- ture	Int. No.	Name of Proposer	SHORT TITLE	Amount
Jan. 19..	Apr. 17..	S. 179..	Walton.....	New Paltz Normal School, new buildings..	\$30,000.00
Mar. 13..	Apr. 17..	S. 914..	Slater.....	Military Law, training, commission.....	100,000.00
Apr. 5..	Apr. 17..	S. 1322..	Thompson ² ..	Long Island Agricultural School.....	15,403.35
Apr. 6..	Apr. 17..	S. 1355..	Newton.....	Doty, Alvah H., expenses.....	5,947.47
Apr. 10..	Apr. 17..	S. 1390..	Walton.....	Lands under water, survey.....	5,000.00
Mar. 1..	Apr. 11..	A. 986..	Maier.....	Town highways, repair, improvt.....	1,956,275.98
Mar. 17..	Apr. 13..	A. 1328..	Kincaid.....	National guard, mobilization, etc.....	500,000.00
Mar. 20..	Apr. 15..	A. 1374..	Shannon.....	Troy, state lands, assessment by city.....	530.75
					<hr/> \$2,613,157.55

¹ Reappropriation.

² G. L. Thompson.

IV—THIRTY-DAY BILLS (PENDING BEFORE GOVERNOR FOR SIGNATURE
ON ADJOURNMENT)

ADDITIONAL APPROPRIATION BILLS PASSED BY THE LEGISLATURE *AFTER* THE PASSAGE
OF *THE APPROPRIATION BILL*, DURING THE LAST TWO DAYS OF THE SESSION

Date Intro'd.	Passed Legisla- ture	Int. No.	Name of Proposer	SHORT TITLE	Amount
Jan. 20..	Apr. 20..	S. 196..	Jones.....	Highway, Chenango Co., new route.....	\$15,000.00
Jan. 21..	Apr. 19..	S. 230..	Spring.....	Dunkirk, fish hatchery, establishing.....	35,000.00
Feb. 28..	Apr. 20..	S. 715..	Halliday....	Cornell, Veterinary College, special investi- gation.....	15,000.00
Mar. 6..	Apr. 20..	S. 816..	Sage.....	New prisons commission, reorganization, construction, new prisons.....	400,000.00 ³
Mar. 6..	Apr. 20..	S. 828..	Cristman....	West Canada creek bridge, Herkimer, resur- facing.....	2,000.00 *
Mar. 15..	Apr. 20..	S. 960..	Towner.....	Wingdale, new prison, construction.....	200,000.00 ³ *
Mar. 24..	Apr. 20..	S. 1197..	Brown.....	Mohansic Hospital, site for, commission.....	504,254.85 ⁶ *
Apr. 6..	Apr. 19..	S. 1351..	Sage.....	State enumeration, unexpended balance, reappropriation.....	4,150.00 ¹ *
Apr. 12..	Apr. 20..	S. 1407..	Horton.....	Butter and egg investigation of 1914.....	7,994.45
Apr. 12..	Apr. 20..	S. 1409..	Thompson...	Aersconk Creek, Suffolk County, improve- ment.....	3,500.00*
Apr. 12..	Apr. 20..	S. 1422..	Sanders.....	Antietam, 104th Infantry, monument.....	1,500.00
Apr. 12..	Apr. 19..	S. 1424..	Whitney.....	Saratoga Springs reservation.....	152,000.00
Apr. 12..	Apr. 20..	S. 1425..	Walters.....	Civil court practice, investigating com- mittee.....	10,000.00
Apr. 12..	Apr. 20..	S. 1427..	Walters.....	Session laws, indexing, investigation, chair- men, judiciary committees.....	10,000.00
Apr. 12..	Apr. 20..	S. 1428..	Hewitt.....	Auto trucks, automobiles, fees, schedule, preparing.....	5,000.00
Apr. 13..	Apr. 20..	S. 1433..	Horton.....	Civil Service Investigating Committee.....	7,500.00
Apr. 13..	Apr. 20..	S. 1440..	Whitney.....	Mechanicville, reimbursement by state.....	402.20
Apr. 14..	Apr. 20..	S. 1455..	Cristman....	Motion pictures, board of censors, salaries.....	47,900.00 *
Apr. 15..	Apr. 20..	S. 1461..	Norton.....	Schenectady, Mohawk river bridge, com- mission.....	5,000.00
Jan. 24..	Apr. 19..	A. 307..	Bewley.....	Lockport, 18-mile creek, culvert.....	12,500.00 *
Feb. 3..	Apr. 19..	A. 535..	Wheeler.....	Charities Law, clearing house, mental defectives, establishing.....	10,000.00 *
Feb. 11..	Apr. 19..	A. 681..	Mackey.....	Delhi, Agricultural School.....	25,000.00
Feb. 21..	Apr. 20..	A. 762..	Gardner.....	Drake's drawbridge, Wappinger's creek, reconstruction.....	8,000.00 *
Mar. 1..	Apr. 19..	A. 968..	Harris.....	School books, unexpended balances.....	11,000.00 ¹
Mar. 15..	Apr. 19..	A. 1250..	Grant.....	Port Leyden, Black R. canal bridge.....	15,000.00 *
Mar. 17..	Apr. 19..	A. 1340..	Mitchell....	Catherine Creek, Montour Falls, relocating channel.....	10,000.00 *
Mar. 20..	Apr. 19..	A. 1348..	Maier.....	Canal improvements, Eric, Champlain and Oswego.....	99,240.59 ⁴
Apr. 15..	Apr. 20..	A. 1591..	Brereton....	Bell, Alfred D., contested election.....	1,200.00
					\$1,618,142.09

¹ Reappropriation.

³ Alternate proposals.

⁴ Amount of miscellaneous receipts from canals which under Chap. 147, Laws 1903, must be appropriated for this purpose.

⁶ Contingent upon action of commission. \$299,254.85 of the \$504,254.85 was a reappropriation.

* Vetoes by Governor Whitman, May 20th, 1916.

BRIEF OUTLINE HISTORY OF THE APPROPRIATION BILLS PASSED
BY THE LEGISLATURE AT THE SESSION OF 1916

In order to give the complete record of each appropriation bill cited in the tables above, it has been thought desirable to present in the following form a brief history of all bills carrying a charge upon the treasury which were passed by the legislature at the session of 1916:

S. Int. No. 110—Jan. 10th. By Mr. Horton.—Appropriating \$10,000 for stenographic fees, clerks' and assistants' fees and other expenses including personal expenses at Albany of the civil service committee of the Senate, except during the sessions of the legislature, in the investigation of the civil lists of the state pursuant to resolution of the Senate adopted April 20, 1915. (Same as A. 92.)

To third reading and Finance Com.

Jan. 19. Reported. Restored to third reading.

Jan. 24. Passed.

Jan. 26. In Assembly, Rec. No. 1. To Ways and Means Com.

Jan. 27. Committee discharged. Substituted for A. 92 on second reading.
To third reading.

Jan. 31. Passed.

Feb. 2. To Governor.

Feb. 9. Approved. Chapter 1.
Printed No. S. 110.

S. Int. No. 179—Jan. 19th. By Mr. Walton.—Appropriating \$30,000 for the construction of an addition, or new buildings, for the State normal school at New Paltz. (Same as A. 254.)

To Finance Com.

Apr. 10. Reported amended. To third reading.

Apr. 14. Passed.

Apr. 15. In Assembly, Rec. No. 392. To Ways and Means Com.

Apr. 17. Reported. To third reading. Passed.
Printed Nos. S. 179, 1737.

S. Int. No. 196—Jan. 20th. By Mr. Jones.—Amending section 120, Highway Law, by establishing a new highway route S-a from the Women's Relief Corps Home near Oxford, Chenango county, to the village of Oxford to connect with route S and appropriating \$15,000 therefor. (Same as A. 270.)

To Finance Com.

Apr. 14. Reported. To third reading.

Apr. 17. Passed. In Senate, Rec. No. 480. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.
Printed No. S. 196.

S. Int. No. 230—Jan. 24th. By Mr. Spring.—Appropriating \$35,000 for the establishment of a fish hatchery in the city of Dunkirk, Chautauqua county. (Same as A. 241.)

To Finance Com.

Apr. 13. Reported. To third reading.

Apr. 17. Passed.

Apr. 18. In Assembly, Rec. No. 482. To Ways and Means Com.

Apr. 19. Reported. To third reading. Passed.
Printed No. S. 230.

S. Int. No. 715—Feb. 28th. By Mr. Halliday.—Appropriating \$15,000 for the New York State Veterinary College, at Cornell, for special investigation of infectious abortion and sterility in dairy cattle. (Same as A. 967.)

To Finance Com.

Apr. 14. Reported. To third reading.

Apr. 18. Passed. In Assembly, Rec. No. 516. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.
Printed No. S. 768.

S. Int. No. 815—March 6th. By Mr. Sage.—Appropriating \$50,000 for various contingent expenses of the Legislature. (Same as A. 1094.)

To Finance Com.

Mar. 10. Reported to Com. of the Whole.

Mar. 13. Amended.

Mar. 17. To third reading.

Mar. 21. Passed.

Mar. 22. In Assembly, Rec. 120. To third reading without reference.

Mar. 23. Passed.

Mar. 24. To Governor.

Mar. 31. Approved. Chapter 106.

Printed Nos. S. 894, 1016.

S. Int. No. 816—March 6th. By Mr. Sage.—Reorganizing the commission on new prisons. It is hereafter to consist of the Superintendent of State Prisons, the Superintendent of Public Works and the State Architect and two persons appointed by the Governor. The commission may employ a secretary at not exceeding \$1,000. It is to construct a new farm and industrial prison either at the Wingdale site or the Beekman site at a total cost not exceeding \$1,250,000 for buildings and equipment, and a new cell block at Sing Sing prison and remodel the present cell block for use for industrial purposes. The total cost of the new cell block must not exceed \$750,000. Prison labor is to be used so far as practicable. \$200,000 is appropriated toward the new cell block and \$200,000 to begin construction of the new farm and industrial prison. Chapters 670, Laws of 1906, and 365, Laws of 1910, providing for a new prison to take the place of Sing Sing are repealed. (Same as A. 1137.)

To Finance Com.

Mar. 17. Amended and recommitted.

Mar. 30. Reported. To third reading.

Apr. 5. Passed.

Apr. 6. In Assembly, Rec. No. 274. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.

Printed Nos. 895, 1165.

S. Int. No. 828—March 6th. By Mr. Cristman.—Appropriating \$2,000 for surfacing with a bituminous macadam, the bridge over West Canada creek, at Herkimer.

To Finance Com.

Apr. 13. Reported. To third reading.

Apr. 15. Passed. In Assembly, Rec. No. 406. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.

Printed No. S. 907.

S. Int. No. 892—March 9th. By Mr. Emerson.—Reappropriating \$62,500, the unexpended balance of an appropriation made in 1914, for the purpose of the Plattsburg Centenary Celebration Commission. (Same as A. 1157.)

To Finance Com.

Mar. 15. Reported. To third reading.

Mar. 21. Passed.

Mar. 22. In Assembly, Rec. No. 112. To Ways and Means Com. Committee discharged. Substituted for A. 1157 on third reading. Passed.

Mar. 23. To Governor.

Apr. 1. Approved. Chapter 116.

Printed No. S. 987.

S. Int. No. 914—March 13th. By Mr. Slater.—Adding new article 1-a, to Military Law, providing for physical training of boys over eight years of age in elementary and secondary schools, and for military training for boys between 15 and 19 in agricultural colleges and secondary schools, and establishing a Military Training Commission to consist of a member appointed by the Board of Regents and a member appointed by the Governor, to hold office for four

years, together with the Major General of the National Guard, ex-officio, who is to be chairman of the commission. The commission is to have general supervision over such physical and military training. \$100,000 is appropriated. (Same as A. 1169.)

To Finance Com.

- Apr. 7. Amended and recommitted.
- Apr. 11. Reported. To third reading.
- Apr. 14. Passed.
- Apr. 15. In Assembly, Rec. No. 358. To Ways and Means Com.
- Apr. 17. Reported. To third reading. Passed.
- Apr. 22. To Governor.

Printed Nos. S. 1024, 1692.

S. Int. No. 960—March 15th. By Mr. Townner.—Abolishing the present commission on new prisons and providing that hereafter it shall consist of the Superintendent of Prisons and four commissioners appointed by the Governor. It is to proceed with the construction of the new prison at the Wingdale site. \$200,000 is appropriated. (Same as A. 1287.)

To Finance Com.

- Mar. 30. Reported amended. To third reading.
- Apr. 5. Passed.
- Apr. 6. In Assembly, Rec. No. 281. To Ways and Means Com.
- Apr. 15. Amended and recommitted.
- Apr. 20. Reported. To third reading. Passed. Senate concurs.

Printed Nos. S. 1079, 1532; A. 2106.

S. Int. No. 1197—March 27th. By Mr. Brown.—Creating a commission of three members, one appointed by the Governor, one by the temporary President of the Senate and one by the Speaker of the Assembly, to investigate what disposition should be made of the sites acquired by the State for the Mohansic State Hospital and the New York State Training School for Boys. The commission shall select a site for a new State hospital, to be located in the southern portion of the State, within reasonable distance of New York city, but not upon any watershed from which potable water for any municipal water supply is taken. Construction on the Mohansic State Hospital and the Boys' Training School is directed to be stopped until further action of the Legislature. \$205,000 is appropriated for acquiring sites and \$299,254.85 is reappropriated for construction and equipment of new State Hospital. (Same as A. 1512.)

To Finance Com.

- Mar. 30. Amended and recommitted.
- Apr. 6. Reported amended to Com. of the Whole.
- Apr. 13. To third reading.
- Apr. 17. Passed. In Assembly, Rec. No. 463. To Ways and Means Com. Amended and recommitted.
- Apr. 20. Reported. Restored to third reading. Passed. Senate concurs.

Printed Nos. S. 1393, 1535, 1671; A. 2114.

S. Int. No. 1322—April 5th. By Mr. G. L. Thompson.—Appropriating \$15,403.35 for maintenance of the New York State School of Agriculture on Long Island.

To third reading and Finance Com.

- Apr. 11. Reported. Restored to third reading.
- Apr. 14. Passed.
- Apr. 15. In Assembly, Rec. No. 389. To Ways and Means Com.
- Apr. 17. Reported. To third reading. Passed.
- Apr. 22. To Governor.

Printed No. S. 1594.

S. Int. No. 1351—April 6th. By Mr. Sage.—Reappropriating \$4,150 of the unexpended balance of \$465,000 appropriated by chapter 260, Laws of 1915, for the expense of the state census, for the purposes of that act.

To third reading and Finance Com.

- Apr. 13. Reported. Restored to third reading.
- Apr. 14. Passed.

- Apr. 15. In Assembly, Rec. No. 382. To Ways and Means Com.
 Apr. 19. Reported. To third reading. Passed.
 Apr. 22. To Governor.
 Printed No. S. 1660.

S. Int. No. 1355—April 6th. By Mr. Newton.—Appropriating \$5,947.47 for the payment of the expenses of Alvah H. Doty in the examination of the office of health officer of the port of New York under Governor Dix.

To third reading and Finance Com.

- Apr. 11. Reported. Restored to third reading.
 Apr. 14. Passed.
 Apr. 15. In Assembly, Rec. No. 379. To Ways and Means Com.
 Apr. 17. Reported. To third reading. Passed.
 Apr. 22. To Governor.
 Printed No. S. 1664.

S. Int. No. 1390—April 10th. By Mr. Walton.—Appropriating \$5,000 for the survey by the State Engineer and Surveyor of lands under water that are applied for.

To third reading and Finance Com.

- Apr. 13. Reported. Restored to third reading.
 Apr. 14. Passed.
 Apr. 15. In Assembly, Rec. No. 393. To Ways and Means Com.
 Apr. 17. Reported. To third reading. Passed.
 Apr. 22. To Governor.
 Printed No. S. 1731.

S. Int. No. 1407—April 12th. By Mr. Horton.—Appropriating \$7,994.45 for paying the claim of Edward R. O'Mally for services and disbursements as referee under order of the Supreme Court in connection with the butter and egg investigation by the Attorney-General in 1914.

To Finance Com.

- Apr. 15. Reported. To third reading.
 Apr. 18. Passed. In Assembly, Rec. No. 517. To Ways and Means Com.
 Apr. 20. Reported. To third reading. Passed.
 Printed No. S. 1794.

S. Int. No. 1409—April 12th. By Mr. G. L. Thompson.—Appropriating \$3,500 for further improving Aersconk creek, Senix river and Orchard creek, Suffolk county.

To third reading and Finance Com.

- Apr. 15. Reported. Restored to third reading.
 Apr. 17. Passed. In Assembly, Rec. No. 477. To Ways and Means Com.
 Apr. 20. Reported. To third reading. Passed.
 Printed No. S. 1796.

S. Int. No. 1422—April 12th. By Mr. Sanders.—Appropriating \$1,500 for the construction of a monument upon Antietam battlefield, to commemorate the service of the One Hundred and Fourth Regiment Infantry, New York Volunteers. (Same as A. 568.)

To third reading and Finance Com.

- Apr. 15. Reported. Restored to third reading.
 Apr. 18. Passed. In Assembly, Rec. No. 494. To Ways and Means Com.
 Apr. 20. Reported. To third reading. Passed.
 Printed No. S. 1809.

S. Int. No. 1424—April 12th. By Mr. Whitney.—Appropriating \$152,000 for maintenance and improvement of the Saratoga Springs State Reservation.

To Finance Com.

- Apr. 13. Reported. To third reading.
 Apr. 15. Passed. In Assembly, Rec. No. 457. To Ways and Means Com.
 Apr. 18. Reported to second reading.
 Apr. 19. To third reading. Passed.
 Apr. 22. To Governor.
 Printed No. S. 1815.

S. Int. No. 1425—April 12th. By Mr. Walters.—Appropriating \$10,000 for expenses of the joint committee of the Legislature appointed in 1915 to investigate and inquire into the report of the Board of Statutory Consolidation on the simplification of the civil practice of the courts of the State.

To Finance Com. Committee discharged. To third reading.

Apr. 18. Passed. In Assembly, Rec. No. 511. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.

Printed No. S. 1816.

S. Int. No. 1427—April 12th. By Mr. Walters.—Repealing chapter 673, Laws of 1913, which authorized the preparation of an index of the session laws of the State, and providing that the terms of the commissioners performing the work shall expire May 1, 1916, directing the chairmen of the Senate and Assembly judiciary committees respectively to examine the plan or system under which the work has been conducted and to report to the Legislature of 1917 with recommendations as to practicability of that or any other system; and appropriating \$5,000 for expenses and compensation of the present commission to May 1, and \$5,000 for expenses of the chairmen of the judiciary committees in complying with the act. (Same as A. 1581.)

To third reading and Finance Com.

Apr. 15. Reported. Restored to third reading.

Apr. 18. Passed. In Assembly, Rec. No. 510. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.

Printed No. S. 1818.

S. Int. No. 1428—April 12th. By Mr. Hewitt.—Appropriating \$5,000 for expenses of the Commissioner of Highways, Superintendent of Public Works and the State Engineer and Surveyor in preparing and filing a schedule of registration fees to be paid by auto trucks and omnibuses pursuant to section 282 of the Highway Law.

To third reading and Finance Com.

Apr. 15. Reported. Restored to third reading.

Apr. 18. Passed. In Assembly, Rec. No. 502. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.

Printed No. S. 1819.

S. Int. No. 1433—April 13th. By Mr. Horton.—Appropriating \$7,500 for the expenses of the Civil Service Committee of the Senate in continuing its investigation into the civil service of the state pursuant to resolution of the Senate.

To third reading and Finance Com.

Apr. 15. Reported. Restored to third reading.

Apr. 18. Passed. In Assembly, Rec. No. 503. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.

Printed No. S. 1850.

S. Int. No. 1440—April 13th. By Mr. Whitney.—Appropriating \$402.20 to reimburse the city of Mechanicville for moneys expended by it on behalf of the State in connection with the west approach of the Burke Avenue bridge, the west approach of the Saratoga Avenue bridge and the west approach of the Hudson river bridge at River street.

To third reading and Finance Com.

Apr. 15. Reported. Restored to third reading.

Apr. 18. Passed. In Assembly, Rec. No. 513. To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed.

Printed No. S. 1857.

S. Int. No. 1455—April 14th. By Mr. Cristman.—Appropriating \$47,900 for salaries and expenses of the board of censors of motion pictures established under article 48 of the Education Law. The moneys appropriated for salaries are to be available for the year beginning July 1, 1916, and the amounts appropriated for office and other expenses are available immediately upon appointment of the board of censors.

- To third reading and Finance Com.
 Apr. 15. Reported. Restored to third reading.
 Apr. 18. Passed. In Assembly, Rec. No. 515. To Ways and Means Com.
 Apr. 20. Reported. To third reading. Passed.
 Printed No. S. 1894.

S. Int. No. 1461—April 15th. By Mr. Norton.—Creating a commission to investigate and report upon the conditions relative to the construction of a concrete highway bridge with facilities for double track trolley lines over the Mohawk River and Barge Canal between the foot of State Street in Schenectady to a point on Mohawk Avenue in the village of Scotia about 300 feet westerly from the junction of Schonowe Avenue and Mohawk Avenue. The commission is to consist of the state engineer and surveyor and an engineer appointed by the mayor of Schenectady, and in case they disagree they are to choose a third engineer. The commission must report in writing with estimates and recommendations to the state superintendent of public works, the state engineer and surveyor, the mayor of Schenectady and the president of Scotia on or before September 1, 1916 and to the legislature of 1917 when it convenes; \$5,000 is appropriated.

- To third reading and Finance Com.
 Apr. 17. Reported. Restored to third reading.
 Apr. 20. Passed. In Assembly, Rec. No. 537. To Ways and Means Com. Reported.
 To third reading. Passed.
 Printed No. S. 1907.

A. Int. No. 281—Jan. 20th. By Mr. Maier.—Appropriation bill, appropriating \$52,781,131.13¹.

- To Ways and Means Com.
 Apr. 6. Reported amended to second reading.
 Apr. 10. To third reading.
 Apr. 12. Amended.
 Apr. 17. Passed.
 Apr. 18. In Senate, Rec. No. 516. Substituted for S. 1326 on third reading.
 Apr. 19. Passed.
 Apr. 21. To Governor.
 Printed Nos. A. 295, 2011, 2071; S. 1631, 1811.

A. Int. No. 307—Jan. 24th. By Mr. Bewley.—Appropriating \$12,500 for constructing a concrete culvert over 18-mile creek in the city of Lockport from the east line of Pound street to the east line of lot 6, section 14, township 14, range 6.

- To Ways and Means Com.
 Feb. 9. Amended and recommitted.
 Apr. 19. Reported. To third reading. Passed. In Senate, Rec. No. 536. Substituted for S. 697 on third reading. Passed.
 Printed Nos. A. 308, 737.

A. Int. No. 353—Jan. 26th. By Mr. Arnts.—Appropriating \$45,000 for towing facilities on completed portions of the Barge canal system which will be in use during the season of 1916. (Same as S. 263.)

- To Ways and Means Com.
 Mar. 23. Reported to second reading.
 Mar. 24. To third reading.
 Mar. 28. Passed.

¹The appropriations for highways maintenance and repair are included in other bills (A. Int. Nos. 899, 985 and 986) and total \$5,871,347.18 which makes the aggregate budgetary appropriations, other than the remaining 42 miscellaneous, special and local bills, \$58,652,478.31.

The printed No. A. 295 introduced by Mr. Maier on Jan. 20th, was the Whitman "tentative budget proposal" submitted to the legislature with his annual message on the first day of the session, Jan. 5th. The bill passed was printed No. A. 2071 or S. 1811.

- Mar. 29. In Senate, Rec. No. 255. To Finance Com.
- Apr. 6. Reported. To third reading.
- Apr. 11. Passed.
- Apr. 12. To Governor.
- Apr. 19. Approved. Chapter 255.
Printed No. A. 354.

A. Int. No. 538—Feb. 3rd. By Mr. Wheeler.—Adding new article 8-a to State Charities Law, providing for the establishing of clearing houses for the mentally deficient, to examine and diagnose cases of persons suspected of being mentally deficient which may be brought to their notice or committed to their care for examination and diagnosis and to make scientific investigations into the causes of mental deficiency. Seven citizens appointed pursuant to section 51 are to constitute the board of managers of State clearing houses for mental defectives. \$10,000 is appropriated. (Same as S. 394.)

- To Ways and Means Com.
- Apr. 10. Reported. To third reading. Passed.
- Apr. 11. In Senate, Rec. No. 447. To third reading and Finance Com.
Reported. To third reading.
- Apr. 19. Passed.
Printed No. A. 575.

A. Int. No. 626—Feb. 9th. By Mr. Maier.—Appropriating \$10,000 for expenses of the forestry bureau in the Conservation Department.

- To Ways and Means Com.
- Feb. 22. Reported to second reading.
- Feb. 23. To third reading.
- Feb. 24. Amended in revision.
- Mar. 2. Passed.
- Mar. 6. In Senate, Rec. No. 95. To Finance Com. Committee discharged. To third reading. Passed.
- Mar. 7. To Governor.
- Mar. 16. Approved. Chapter 45.
Printed Nos. A. 672, 941.

A. Int. No. 627—Feb. 9th. By Mr. Maier.—Appropriating \$37,000 for enforcing the fire provisions of the Conservation Law, and protecting State land. (Same as S. 493.)

- To Ways and Means Com.
- Feb. 22. Reported to second reading.
- Feb. 23. To third reading.
- Feb. 29. Passed.
- Mar. 1. In Senate, Rec. No. 76. Substituted for S. 493 on third reading.
Passed.
- Mar. 2. To Governor.
- Mar. 9. Approved. Chapter 35.
Printed No. A. 673.

A. Int. No. 681—Feb. 11th. By Mr. Mackey.—Amending section 1, chapter 727, Laws of 1915, which appropriated \$25,000 for the State School of Agriculture and Domestic Science at Delhi, by making the appropriation applicable for new "buildings," instead of for new "building."

- To Ways and Means Com.
- Apr. 6. Reported amended to second reading.
- Apr. 12. To third reading. Passed.
- Apr. 14. In Senate, Rec. No. 492. To Finance Com.
- Apr. 17. Reported. To third reading.
- Apr. 19. Passed.
Printed Nos. A. 746, 2018.

A. Int. No. 762—Feb. 21st. By Mr. Gardner.—Appropriating \$8,000 for repair or reconstruction of Drake's drawbridge over Wappinger's creek at New Hamburg, Dutchess county. (Same as S. 579.)

To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed. In Senate, Rec. No. 537. To Finance Com. Committee discharged. To third reading. Passed.
Printed No. A. 840.

A. Int. No. 899—Feb. 25th. By Mr. Maier.—Making appropriations of \$3,875,071.20 for the maintenance and repair of State and county highways.
To Ways and Means Com.

Mar. 1. Reported to second reading.
Mar. 2. To third reading.
Mar. 9. Recommended.
Mar. 10. Reported amended. Restored to third reading.
Mar. 20. Passed.
Mar. 21. In Senate, Rec. No. 182. To Finance Com.
Mar. 22. Reported amended to Com. of the Whole.
Apr. 3. To third reading.
Apr. 10. Passed Senate.
Apr. 12. To Governor.
Apr. 15. Approved. Chapter 218.
Printed Nos. A. 993, 1337; S. 1274.

A. Int. No. 968—March 1st. By Mr. Harris.—Appropriating \$11,000, the unexpended balance of appropriations made by chapter 529, Laws of 1914, and chapter 725, Laws of 1915, to meet deficiencies in appropriations for purchase of books and apparatus for schools and school libraries in cities and school districts for the school year ending August 1, 1915. (Same as S. 812.)
To Ways and Means Com.

Apr. 11. Reported. To third reading. Passed.
Apr. 12. In Senate, Rec. No. 456. Substituted for S. 812 on third reading.
Apr. 19. Passed.
Printed No. A. 1081.

A. Int. No. 985—March 1st. By Mr. Maier.—Appropriating \$40,000 for improvement and repair of highways and bridges in Indian Reservations in compliance with section 159, Highway Law.
To Ways and Means Com.

Mar. 9. Reported to second reading.
Mar. 13. To third reading.
Mar. 20. Passed.
Mar. 21. In Senate, Rec. No. 181. To Finance Com.
Mar. 22. Reported to Com. of the Whole.
Mar. 23. To third reading.
Mar. 28. Passed.
Mar. 29. To Governor.
Apr. 10. Approved. Chapter 174.
Printed No. A. 1098.

A. Int. No. 986—March 1st. By Mr. Maier.—Appropriating \$1,956,275.98, for the State's share of the cost of repair and improvement of town highways pursuant to section 101, Highway Law.
To Ways and Means Com.

Mar. 9. Reported to second reading.
Mar. 13. To third reading.
Mar. 21. Passed.
Mar. 22. In Senate, Rec. No. 194. To Finance Com.
Mar. 29. Reported to Com. of the Whole.
Apr. 6. To third reading.
Apr. 11. Passed.
Apr. 12. To Governor.
Printed No. A. 1099.

A. Int. No. 1007—March 2nd. By Mr. Talmage.—Reappropriating \$8,-776.40, the unexpended balance of \$10,000 appropriated in 1914, for dredging and improving the channel of Three-Mile harbor in the town of East Hampton. (Same as S. 781.)
To Ways and Means Com.

Mar. 9. Reported to second reading.

- Mar. 13. To third reading.
 Mar. 20. Passed.
 Mar. 21. In Senate, Rec. No. 183. Substituted for S. 781 on third reading. Passed.
 Mar. 22. To Governor.
 Mar. 30. Approved. Chapter 88.
 Printed No. A. 1122.

A. Int. No. 1250—March 15th. By Mr. Grant.—Appropriating \$15,000 for a new bridge over the Black River canal at Main street in the village of Port Leyden. (Same as S. 969.)

To Ways and Means Com.

- Apr. 19. Reported. To third reading. Passed. In Senate Rec. No. 540.
 To Finance Com. Committee discharged. To third reading.
 Passed.
 Printed No. A. 1446.

A. Int. No. 1328—March 17th. By Mr. Kincaid.—Appropriating \$500,000 for mobilization, encampment and field exercise of the National Guard, under direction of the Governor. (Same as S. 1223.)

To Ways and Means Com.

- Mar. 30. Reported to second reading.
 Apr. 4. Amended.
 Apr. 13. To third reading. Passed. In Senate Rec. No. 474. Substituted for S. 1222. To third reading. Passed.
 Apr. 14. To Governor.
 Printed Nos. A. 1567, 1989.

A. Int. No. 1340—March 17th. By Mr. Mitchell.—Appropriating \$10,000 for relocating the channels of Catherine Creek and Falls Creek in the village of Montour Falls, so that they will form a confluence and flow into the Barge canal at Ayres street. (Same as S. 1026.)

To Ways and Means Com.

- Apr. 12. Amended and recommitted.
 Apr. 15. Amended and recommitted.
 Apr. 19. Reported. To third reading. Passed.
 Apr. 20. In Senate Rec. No. 542. To third reading without reference.
 Passed.
 Printed Nos. A. 1579, 2076, 2108.

A. Int. No. 1348—March 20th. By Mr. Maier.—Appropriating \$99,240.59, for the improvement of the Erie, Champlain and Oswego canals, being the miscellaneous receipts to September 30, 1915, on account of such improvement, under chapter 147, Laws of 1903, as amended.

To Ways and Means Com.

- Apr. 19. Reported. To third reading. Passed. In Senate, Rec. No. 528. To third reading, and Finance Com. Committee discharged. To third reading. Passed.
 Printed No. A. 1600.

A. Int. No. 1374—March 20th. By Mr. Shannon.—Appropriating \$530.75 to pay an assessment levied by Troy, February 20, 1914, against the State upon lands in such city. (Same as S. 1153.)

To Ways and Means Com.

- Apr. 14. Reported. To third reading. Passed.
 Apr. 15. In Senate, Rec. No. 503. To Finance Com. Committee discharged. To third reading. Passed.
 Apr. 17. To Governor.
 Printed No. A. 1633.

A. Int. No. 1591—April 15th. By Mr. Brereton.—Appropriating \$1,200 to reimburse Alfred D. Bell for personal expenses and counsel fees incurred by him in the contest for his seat as member of Assembly by Silas B. Axtell.

To Ways and Means Com.

- Apr. 20. Reported. To third reading. Passed. In Senate, Rec. No. 541. To third reading without reference. Passed.
 Printed No. A. 2105.

BILLS THAT PASSED ONLY ONE HOUSE

The following tabulation traces the history of fourteen bills which passed the senate, but were held up by the leaders of the assembly; and also the history of eight bills which passed the assembly, but were not acted upon favorably by the senate. Judging from past practice, these bills will, in all probability, receive favorable action next year. In the words of the Hon. Alfred E. Smith, speaking in the constitutional convention of 1915, "Some of these bills have been introduced so often that you do not have to introduce them any more; you can leave them up in the back of the chamber and they will find their way into the bill-box themselves." Mr. Wadsworth asked Mr. Smith if all of a long list of such local and special bills passed in 1914. Mr. Smith replied, "All of them, all except the Lyons Falls bridge. That has only been introduced three times; that is not old enough yet. That is one that has not reached the proper age; it has not ripened."¹

PASSED SENATE ONLY.

S. Int. No. 10—Jan. 5th. By Mr. Cristman.—Appropriating \$4,000 for a concrete retaining wall on the east side of the canal feeder at Ilion.

To Finance Com.

Jan. 31. Amended and recommitted.

Apr. 13. Reported. To third reading.

Apr. 15. Passed. In Assembly, Rec. No. 407. To Ways and Means Com. Printed Nos. S. 10, 362.

S. Int. No. 192—Jan. 19th. By Mr. Marshall.—Appropriating \$1,500 for improving State property known as "Arsenal Green" in the village of Malone, under the direction of Adirondack Chapter 539, Daughters of American Revolution. (Same as A. 244.)

To Finance Com.

Apr. 14. Reported. To third reading.

Apr. 15. Passed. In Assembly, No. 428. To Ways and Means Com. Printed No. S. 192.

S. Int. No. 311—Jan. 28th. By Mr. Wicks.—Appropriating \$2,500 for building a retaining wall on the Erie canal at South George and West Whitesboro streets, in the city of Rome. (Same as A. 447.)

To Finance Com.

Apr. 15. Reported. To third reading.

Apr. 18. Passed. In Assembly, Rec. No. 526. To Ways and Means Com. Printed No. S. 315.

S. Int. No. 761—Feb. 29th. By Mr. G. F. Thompson.—Creating a commission of five members to be appointed one by the Governor, two by the temporary President of the Senate, and two by the Speaker of Assembly, to confer with Governors and Legislatures of adjoining States with a view of securing enactment in such States of reciprocal legislation for examination of witnesses whose testimony is required by a legislative committee or commission. \$500 is appropriated for expenses.

To third reading and Finance Com.

Mar. 15. Reported. Restored to third reading.

Mar. 21. Amended.

Mar. 30. Passed.

Mar. 31. In Assembly, Rec. No. 207. To Ways and Means Com. Printed Nos. S. 819, 1283.

¹ Minutes N. Y. Constitution Convention 1915, Record 69, page 1609.

S. Int. No. 812—March 6th. By Mr. Argestinger.—Appropriating \$11,000, the unexpended balance of appropriations made by chapter 529, Laws of 1914, and chapter 725, Laws of 1915, to meet deficiencies in appropriations for purchase of books and apparatus for schools and school libraries in cities and school districts for the school year ending August 1, 1915. (Same as A. 968.)

To Finance Com.

Apr. 11. Reported. To third reading.

Apr. 12. A. 968 substituted.

Apr. 18. Passed. In Assembly, Rec. No. 488. To Judiciary Com.
Printed No. S. 891.

S. Int. No. 1050—March 20th. By Mr. Halliday.—Appropriating \$4,000 for repairs to the dike on Mill creek, at Watkins, in Schuyler county. (Same as A. 1367.)

To Finance Com.

Apr. 13. Reported to Com. of the Whole.

Apr. 19. To third reading. Passed. In Assembly, Rec. No. 561. To Ways and Means Com.
Printed No. S. 1191.

S. Int. No. 1051—March 20th. By Mr. Horton.—Adding a new article, 9-a, to the Executive Law, creating a department of State police to be in charge of a superintendent appointed by the Governor for a five-year term at an annual salary of \$5,000. The State police is to consist of two troops, each composed of a captain, one lieutenant, one first sergeant, four sergeants, four corporals, one saddler and one blacksmith and forty-five privates. Appointment to the force is to be for two-year terms. The superintendent may establish local headquarters in localities deemed most suitable and with the consent of the Governor may acquire property for that purpose. \$250,000 is appropriated. (Same as A. 1357.)

To Finance Com.

Apr. 1. Amended and recommitted.

Apr. 3. Amended and recommitted.

Apr. 5. Amended and recommitted.

Apr. 11. Reported to Com. of the Whole.

Apr. 13. To third reading.

Apr. 17. Passed. In Assembly, Rec. No. 468. To Ways and Means Com.

Apr. 20. Reported. To third reading. Lost.

Printed Nos. S. 1192, 1558, 1560, 1626.

S. Int. No. 1182—March 24th. By Mr. Walters.—Providing for a convention to revise the rules of civil practice in the courts of the State. The convention is to be composed of the Board of Statutory Consolidation, the Joint Committee of the Legislature heretofore appointed to examine the report of such board, and justices of the Appellate Division as follows: Two each from the first and second departments and one each from the other departments chosen by the justices of the Appellate Division in their respective departments. \$25,000 is appropriated.

To Finance Com.

Apr. 20. Reported by Rules Committee. To third reading. Passed.
In Assembly, Rec. No. 570. To Ways and Means Com.

Printed No. S. 1354.

S. Int. No. 1222—March 27th. By Mr. Halliday.—Appropriating \$20,000 for improving the Newton Battlefield Monument Park at Elmira.

To Finance Com.

Apr. 13. Amended and recommitted.

Apr. 15. Amended and recommitted.

Apr. 17. Reported to third reading.

Apr. 19. Passed. In Assembly, Rec. No. 529. To Ways and Means Com.
Printed Nos. S. 1417, 1865, 1899.

S. Int. No. 1263—March 29th. By Mr. Mills.—Creating a Health Insurance Commission to investigate sickness and accidents among employees of the State not covered by the Workmen's Compensation Law, and the present

methods of caring for injured and sick by mutual or stock insurance companies or otherwise, and health insurance legislation of other countries, with a view to recommending remedial legislation on the subject. The commission is to consist of two Senators appointed by the temporary president of the Senate, two Assemblymen appointed by the Speaker and not exceeding five persons not members of the Legislature appointed by the chairman of the commission. The commission is to elect its own chairman. \$25,000 is appropriated.

To Finance Com.

Apr. 10. Reported. To third reading.

Apr. 17. Passed. In Assembly, Rec. No. 471. To Ways and Means Com.
Printed No. S. 1462.

S. Int. No. 1311—April 1st. By Mr. Brown.—Creating a commission of three members, one appointed by the Governor, one by the Temporary President of the Senate and one by the Speaker of the Assembly, to investigate conditions and laws in the State relative to rural credits and cooperation. The commission is to report to the Governor and Legislature by the first of the next legislative session with suggestions and recommendations as to needed laws to improve rural credits, banking and financial facilities and to induce the cooperative organization of the farmers of the State. \$2,500 is appropriated for expenses.

To third reading and Finance Com.

Apr. 13. Reported. Restored to third reading.

Apr. 14. Passed.

Apr. 15. In Assembly, Rec. No. 359. To Ways and Means Com.
Printed No. S. 1567.

S. Int. No. 1436—April 13th. By Mr. Mills.—Appropriating \$20,000 for expenses of the joint legislative committee on taxation appointed pursuant to resolution of the Senate April 24, 1915, and continued by joint resolution of the Legislature in 1916.

To third reading and Finance Com.

Apr. 15. Reported. Restored to third reading.

Apr. 18. Passed. In Assembly, Rec. No. 504. To Ways and Means Com.
Printed No. S. 1853.

S. Int. No. 1441—April 13th. By Mr. Walters.—Appropriating \$10,199.42 for the State College of Forestry at Syracuse University.

To Finance Com.

Apr. 15. Reported amended to Com. of the Whole.

Apr. 17. To third reading.

Apr. 19. Passed. In Assembly, Rec. No. 543. To Ways and Means Com.

Printed Nos. S. 1858, 1902.

S. Int. No. 1460—April 15th. By Mr. Sage.—Appropriating \$30,000 for the department of agriculture for carrying out the provisions of Article 11-A, Agriculture Law, establishing in the department of agriculture a bureau of farm settlement.

To third reading and Finance Com. Committee discharged.

Restored to third reading.

Apr. 20. Passed. In Assembly, Rec. No. 538. To Ways and Means Com.
Printed No. S. 1906.

BILLS PASSED IN ASSEMBLY ONLY.

A. Int. No. 207—Jan. 18th. By Mr. Maier.—Appropriating \$1,555, the amount collected by the State Comptroller from racing associations, pursuant to section 285, Membership Corporations Law, for the expenses of the State Racing Commission for 1915.

To Ways and Means Com.

Jan. 26. Reported to second reading.

Jan. 27. To third reading.

Feb. 1. Passed.

Feb. 2. In Senate, Rec. No. 7. To Finance Com.
Printed No. A. 207.

A. Int. No. 279—Jan. 20th. By Mr. A. Taylor.—Amending chapter 160, Laws of 1912, which provided for the erection of a boat house, shelters, wharves and retaining walls at Buffalo for the Third Division, Third Battalion, Naval Militia, generally. It reappropriates \$39,905.06 unexpended balance of former appropriations for that purpose and makes an additional appropriation of \$25,000. (Same as S. 203.)

To Ways and Means Com.

Apr. 19. Reported. To third reading. Passed. In Senate, Rec. No. 533. To Finance Com.

Printed No. A. 279.

A. Int. No. 305—Jan. 24th. By Mr. G. T. Davis.—Appropriating \$11,000 for the construction of a new steel bridge over Black river canal at East Whitesboro street in the city of Rome. (Same as S. 407.)

To Ways and Means Com.

Apr. 19. Reported. To third reading. Passed. In Senate, Rec. No. 534. To Finance Com.

Printed No. A. 306.

A. Int. No. 306—Jan. 24th. By Mr. G. T. Davis.—Appropriating \$15,000 for the construction of a new steel bridge over the Black river canal at Stanwix street in the city of Rome to replace the present structure. (Same as S. 406.)

To Ways and Means Com.

Apr. 19. Reported. To third reading. Passed. In Senate, Rec. No. 535. To Finance Com.

Printed No. A. 307.

A. Int. No. 317—Jan. 24th. By Mr. Oldfield.—Appropriating \$100,000 for improving the channel of the Chemung river and removing obstruction therefrom near the city of Corning. (Same as S. 268.)

To Ways and Means Com.

Apr. 20. Reported. To third reading. Passed. In Senate, Rec. No. 543. To Finance Com.

Printed No. A. 318.

A. Int. No. 319—Jan. 24th. By Mr. Bush.—Appropriating \$11,000 in addition to former appropriations for repairing and reconstructing the dikes of the Chemung river within the city of Elmira. (Same as S. 250.)

To Ways and Means Com.

Mar. 9. Reported amended and recommitted.

Apr. 19. Reported. To third reading. Passed. In Senate, Rec. No. 539. To Finance Com.

Printed Nos. A. 320, 1315.

A. Int. No. 1023—March 3rd. By Mr. Welsh.—Extending to February 15, 1917, the time for the commissioners designated to consolidate, codify and revise the laws relating to decedent's estates and surrogate's court practice, to make final report, and reappropriating \$1,768.98, the unexpended balance of \$4,500 appropriated in 1914, for the commission. (Same as S. 792.)

To Ways and Means Com.

Mar. 23. Reported to second reading.

Mar. 24. To third reading.

Mar. 28. Passed.

Mar. 29. In Senate, Rec. No. 269. To Finance Com.

Printed No. A. 1145.

A. Int. No. 1304—March 16th. By Mr. A. Taylor.—Reappropriating \$5,000 appropriated by chapter 500, Laws of 1914, as amended, for a memorial to Jesse Ketchum, on the grounds, or in the buildings, of the Buffalo State Normal School. (Same as S. 988.)

To Ways and Means Com.

Apr. 7. Reported. To third reading. Passed.

Apr. 10. In Senate, Rec. No. 408. To Finance Com.

Printed No. A. 1527.

CHAPTER VII

CONCLUSIONS

The preceding chapters have been devoted to a simple description of the actual procedure of the legislature of the state of New York on appropriation bills during the session of 1916. The purpose in the preparation of these chapters was to draw as accurately as possible a picture of the legislature acting upon bills carrying a charge upon the public treasury. Little attempt has been made to criticize or evaluate the practices described. While some errors in detail may have been made, the greatest possible care has been taken to present the facts and figures correctly.

It seems fitting now to formulate from this study of the legislative session those general conclusions which seem to be important for the student of American legislative methods pertaining to the appropriation of public money. These may be stated in short form as follows:

1—The finance and the ways and means committees presented a joint appropriation bill to the legislature, thus securing initial consideration of an identical bill in both houses. This did away with the customary differences of opinion between the two houses—the hurried conference committee meetings for the purpose of reaching a compromise, and the consequent rushing through at the last moment of a bill which suited neither house but was the result of a hasty adjustment of conflicting interests. Thus, the two committees arranged their differences in advance and acted apparently on the assumption that no amendments by private members were to be tolerated, and that the respective houses would accept as a matter of course the bill presented to them.

2—Although the appropriation bill was reported to the legislature by the finance and the ways and means com-

mittees, in its amended form, earlier than customary and was considered by both houses for a longer period of time than usual, it is not apparent that any advantage was derived in the way of searching debate and alterations in appropriations on the basis of new information brought out by the legislative discussion.

3—The appropriation bill was not passed under an emergency message from the governor as in former years, and, therefore, was not amended at the very last minute and passed with haste and in such form that only the leaders could know what the bill really contained.

4—The appropriation bill was not passed on the last day of the session in accordance with general custom, but received the approval of the assembly three days, and the senate one day, before adjournment. Thus was avoided the unseemly practice of rushing through the general appropriation bill, under an emergency message, during the closing hours of the session, but it should be remembered that after the passage of this general measure twenty-eight local and special bills, involving a charge on the treasury of \$1,618,142.09, were passed. It is not apparent just what gains for efficiency and economy were made in passing the bill a few hours earlier than in previous years.

5—The governor's recommendation with respect to an itemized appropriation bill was adopted by the legislature. Generally speaking, the personal service, maintenance, construction and other large divisions of state appropriations were itemized in great detail. This is the first time in the history of the state in which the principle of segregation in the appropriation bill has been carried to such a great extent. However, in thus making hard and fast detailed appropriations the legislature refused to accept Mr. Whitman's plan for the transfer of appropriations subject to certain limitations and the approval of the governor. By this rigid classification of items, the legislature has destroyed all elasticity in administration and has closely hampered department heads by making binding upon them the most minute rules of action for the entire period covered by the bill.

- 6—The governor recommended one appropriation bill; the legislature passed forty-six. This number, however, was smaller than in former years. In 1915, the governor approved sixty-four separate bills carrying a charge on the treasury.
- 7—The Sage budget procedural bill approved by the governor on April 5 promises still further to reduce the number of appropriations by providing that all appropriations must be included "in a single bill." It remains to be seen whether the forty-six bills of 1916 will be reduced to one bill in 1917, for the Sage law may not prevent separate bills being passed under certificates of necessity from the governor. The actual legal effect of the Sage bill is highly conjectural.
- 8—Practice this year shows that the provision to the effect that all appropriations must be "in one bill" may prove to be of little effect if the legislature is permitted to bring many bills under one cover, bind them together and call one bill "Part I," another "Part II," another "Part III," and so on. Unless all the appropriations for each institution or division of the government are gathered at one place in the bill, it will be possible to slip local and special appropriations into the measures at such places and in such form as to avoid that public scrutiny which is particularly desirable for this type of appropriation. This makes it imperative for those who speak of appropriations "all in one bill" to define the form in which they are to appear "all in one bill."
- 9—In view of the fact that the appropriation bill was introduced in both houses of the legislature at least two weeks before adjournment and that the debate in the assembly was only two and one half hours, and in the senate only four hours and fifty-four minutes, it seems reasonable to conclude that the Sage procedural law, which requires the introduction of the appropriation bill on March 15, will not automatically guarantee adequate scrutiny and debate. This seems all the more probable when we remember that under the Sage law the finance and the ways and means committees are equipped with special

machinery in the way of staff agencies for collecting data that will give them a command over financial information which no other member of the legislature can hope to secure. From this we may conclude that if publicity and scrutiny are desired, it is imperative to require by mandatory rule not only the early introduction of the bill, but day by day consideration of the bill, department by department, in committee of the whole with separate vote on each main section. In order that this debate may be more than merely perfunctory, it is equally necessary that provision should be made for the governor and heads of departments to be present on the floor to answer questions and explain the requests and needs of spending officers.

10—With reference to the debate in the senate, the following points are to be noted, as borne out by the facts presented above (Chapter V) and the stenographic record published in full in the appendix:

- a—Only one senator, Mr. Bennett, talked with some fullness of knowledge directly to the points in question, but his elaborate arguments were wholly without result
- b—The minority, as Senator Wagner confessed, was not in possession of enough detailed information to attack items successfully, and was therefore thrown back upon the mere tactics of discrediting bills in general by showing increases over previous years—a procedure as unavailing as Senator Bennett's argument
- c—Little or no attention was paid to the debate by the senators, for a majority of them were absent and nearly all of those who were present were concerned with other matters rather than with the discussion in hand—probably not over six of the fifty-one senators were aware of the nature of the discussion going on
- d—The feeling seems to have prevailed in the senate from the opening of the debate that the discussion would not avail anything, for the party leaders had already decided that the bill was to be put through in the form in which it was introduced
- e—No elaborate explanation or defence of the appropriation bill was made in either house by the committee chairman in charge of the bill, apparently on the assumption that the bill was to be passed as introduced and explanation was unnecessary

- f—The allotment of any time at all for debate on the bill seems to have been a matter of form for the purpose of allowing the minority members to express any opinions which they entertained, because the time of the majority was largely consumed in the senate by a member who expressed a number of critical objections
- g—The sponsors of the bill expected to receive no enlightenment from the discussion. This is evident when it is borne in mind that it was decided in advance to permit no amendments
- h—The discussion on the general appropriation bill, carrying a charge of more than fifty million dollars upon the treasury, awakened no interest in the legislature or among the citizens at large.

APPENDIX

DEBATE IN THE SENATE OF THE
STATE OF NEW YORK
ON THE
ANNUAL APPROPRIATION BILL

April 18 and 19, 1916

THE MINUTES OF THE OFFICIAL STENOGRAPHER PRINTED IN FULL

IN THE SENATE

ALBANY, N. Y., *Tuesday, April 18, 1916.*

After Recess at 3:31 P. M.

Senator Brown—Mr. President, I ask unanimous consent to take up the Appropriation Bill. And I will call for a slow rollcall.

President Schoeneck—Third reading of the bill.

The Clerk—Third reading No. 1001 Appropriation Bill for the support of Government.

The President—Last section.

Senator Wagner—Not yet, Mr. President.

Senator Bennett—Mr. President, in opposing this bill I do not want to be understood as criticising the work of those who have had the work of making it up. We all realize that it is a tremendous job and that some one man on the committee has got to bear the burden of the work and I am perfectly satisfied that in the Senator from the 28th we have had the best man to undertake that work and the work has been done and has been done on time. I would also like to have it understood that in anything I have to say about the bill I am simply taking it for granted we all have the welfare of the State at heart and that all that any of us want to do is to see that the people of the State get full returns for the money they pay into the treasury in the shape of taxes.

What I say is not intended as criticism of anybody but is simply put forth as an indication of the way in which I think some improvements might be made and I expect to discuss the bill only generally. The first thing that strikes us about this bill is part one of the bill, that is the Appropriation Bill, plus part two which is the old Supply Bill. We all know the Supply Bill, to supply deficiencies in Government, and part two of this bill is what originally was the old Supply Bill and is the Supply Bill covering deficiencies, as I understand it, for only nine months.

Senator Brown—Mr. President, under the rules the time is limited to two hours on a side and we would like to know how we are to apportion the time of the Senator.

Senator Bennett—Mr. President, my understanding from what the Senator from the 28th said was that we were to discuss it today and tomorrow. I did not understand you were going to pass it now.

Senator Brown—No, we are not going to pass it yet; it is not discussion on final passage. When the minority is ready they can discuss it. I am not doing this to interfere with the Senator from the 18th, but unless we have some plan we are apt to run into an indefinite talk.

Senator Bennett—I am not going to talk very long.

Senator Brown—I want you to have the opportunity.

Senator Bennett—I understand then that what I have to say is not part of the time under the rule?

President Schoeneck—The Chair desires to call attention of the Senate to the fact that the special rule is not in force until the motion is made to close debate, according to the interpretation laid upon the special rule by the Chair,—(interruption) the Chair was calling the Senator's attention to the fact that under his interpretation of the rule that limitation of time for discussion of the bill does not take effect until the motion to close debate has been carried.

Senator Wagner—Then there are two hours after that?

President Schoeneck—According to the Chair's interpretation of that there are two hours to be apportioned to the majority and two hours apportioned to the minority.

Senator Argetsinger—That does not take effect until some one has moved to close debate?

President Schoeneck—Yes, and that motion carries.

Senator Walters—Mr. President, I desire to submit to the Chair a different interpretation.

(Here followed considerable discussion with reference to the special rules.)

Senator Bennett—Now, Mr. President, the Senator from the 28th stated yesterday that he would like to have this bill advanced to third reading with

the understanding that it be debated today and tomorrow. Now that rule only applies on final passage.

(Some more discussion with reference to the rule.)

President Schoeneck—The Senator will proceed.

Senator Bennett—The scheme under which this Legislature started this year showed that the question of the proper expenditure of the money of the State has become a very live issue. The Governor adopted the very praiseworthy plan of submitting to the Legislature a budget, having first called the heads of departments together. The Legislative Committees have gone over that budget and have submitted a bill somewhat different but on the whole following out its plan not only as to method of appropriation but as to the amount. I find increases here and there. Of course it is impossible to tell from simply reading in the bill itself whether these changes from the Governor's plans are justifiable or not. That is a matter that the Governor will have to take up. But there are three general statements that can be applied to the situation with regard to our appropriation and revenue.

I read to you several times quotations from the message of the original Governor Dix. The sense of it was that before a Legislative Body should be called upon to act upon an Appropriation Bill, it should at the same time have before it an estimate of the revenues, the estimated revenues. The Finance Committees have followed out that suggestion and their estimate of the revenues shows the wisdom of following such a course, because it enables us to see at a glance whether our appropriations are going to result in a deficit or a surplus.

The first thing I would call your attention to is that the Appropriation Bill itself, if we passed nothing more, would result in our appropriating \$13,446,000 more than the revenues for this year. I don't lose sight of the fact that we will start the fiscal year with a surplus of ten millions, but that is not revenue of the coming year. That ten million is the result of the fact that last year in the last act signed by the Governor we imposed a direct tax for the purposes of Government, of ten million dollars so this surplus is just the amount of that direct tax. Of course it is a good thing to have that surplus, but nevertheless, the Appropriation Bill says that the total appropriations of this bill are \$58,632,000 while the revenues are only \$45,000,000 or an excess of appropriations over revenues of \$13,446,000 to be exact.

Senator Sage—Will the Senator give way for a moment? I don't wish to have a wrong impression. There are three measures pending which will increase that revenue.

Senator Bennett—In addition I will call attention to the fact that in totalling up the amount of the appropriations, Part VI has not been totalled. Of course that is explainable to a great extent that a large amount are re-appropriations of the amounts coming out of the Canal and Highway Fund, not out of the general fund, but the special fund provided for these special improvements. But there are several hundred thousand dollars included in the re-appropriations which are for general purposes of Government, and of course a re-appropriation is an appropriation just as much as anything else. If we have a fund to get at, those funds will be spent just as much as the new appropriations, so if you total up, we are actually spending \$14,000,000 more than the revenue.

Now, on top of that we have already passed certain separate bills carrying appropriations and we voted last night here in favor of the State Constabulary which I understand carries an appropriation of \$250,000 and we have voted for one or two measures looking toward repairs one of which the papers state carries half a million appropriation, so before we get through we will have passed separate bills not mentioned in this summary which will add between two and three million to the—

Senator Sage—How much? Mr. President, the total of those appropriations, and this is the total passed out by the Finance Committee, amounts to \$1,900,000 and of that amount we have included everything. For instance there are two prison bills, one for three hundred thousand and one for four hundred thousand. Only one of those two bills can be signed.

Senator Bennett—Well, we will say two million; but that increases the deficit by just two million and when you once get a deficit every million added makes it look bigger.

Now, on top of that we are committed to the proposal that the State shall pay the regulative expenses of the Public Service Commission of the First District—my recollection is that we have passed a bill for that.

Senator Sage—But, Mr. President, the Assembly has amended that bill to take effect July 1917.

Senator Bennett—Well, if you prefer, that will be eliminated. I thought that perhaps the Senator from the 35th would—(interruption) but in any event it is a part of the Mayor's program and part of the plan of the Tax Reduction Committee and the Brown Committee, and if that is passed then we are in honor bound to provide for the regulative expenses of the Public Service Commission of the First District, estimated at least six hundred thousand dollars.

Now, of course, I have been of opinion that those bills which relieve New York City from burdens would not pass and I have stated several times that in my opinion the bills would be the bills that imposed a burden on New York City. But I am assuming that these bills would pass and I believe that the Senator from the 35th is going to do all he can to pass that. Being a member of this body I have got to move on the assumption that what the Senator from the 35th is trying to pass he is going to pass. It is therefore proposed to relieve the City, and to place upon the State the burden of certain Normal schools of New York City—

Senator Brown—Mr. President, a request has come from the Republicans of the Assembly that the Republicans of the Senate meet them in joint conference. I therefore move that we take a recess until 5:30 P. M.

The President—The question is upon the motion of the Senator from the 35th.

The motion is carried and the Senate stands adjourned until 5:30 P. M.
(Subsequently a second adjournment was taken until 8 o'clock.)

AFTER THE RECESS

The Clerk—Third reading No. 1001, by Mr. Maier, making appropriation for the support of government.

Senator Bennett—Mr. President, the Republican members have been so enlightened by the caucus which we have just had by the Senator from the 17th as to the correct methods of taxation, that I don't know if there is much occasion for me to continue the first part of my argument, though interrupted, I had just arrived at the point afterwards carried out by someone else at the caucus. When the recess was moved—

Senator Wagner—We are all anxious to know what took place at the caucus, if you will let us—

Senator Bennett—When the recess was moved I was just about to state that I had called attention to the fact that the appropriation bill itself appropriates \$13,400,000 in excess of revenue and that the outside bills carried additional appropriations of some two millions and that that ambitious plan on which the Legislature had embarked for the relief of New York City required several million dollars to be taken out of the Treasury of the State and paid into the City Treasury and also that several millions be taken off the City and put over onto the State. To add those to the appropriation bill, you have the result that there is a possibility that the appropriation will exceed the revenue somewhere between twenty and twenty-five millions, as against which we have only this surplus of ten millions and certain measures, at the foot of the next sheet, in which it is stated (inaudible) but there is no mistaking the fact that at the end of the year the Treasury, at the end of the next fiscal year the Treasury will be as bare as we were told the Treasury was at the end of the last fiscal year.

Now it is a question of either cutting down our expenses or imposing a direct tax. We will have to pass at the end of the next fiscal year a much larger direct tax than the one which we passed last year. It may be that the prediction made by the Senator from the 35th on April 19th will be realized quicker than he expected. I hold in my hand a clipping from the *Tribune* of April 19th, in which it is stated that the Senator from the 35th predicts that inside of five years the State of New York will be imposing regularly a direct tax of between twenty and thirty million dollars. If these appropriations go through and the plan which we have adopted for New York City is put through, we will meet that condition at the end of the next year unless we cut down our expenses.

Now either it is not intended to give New York City this relief—but I will not use that word intended, for there is no possibility of giving New York this relief—or else there has got to be some method devised for raising revenue other than that proposed in the prefix to this appropriation bill. It is my opinion that we have got to come to it and the quicker we realize the situation the better. It is a good deal better to divide up the direct tax this year and impose a part of it this year than it is to impose the whole in a year from now, if we have got the income of the direct tax. We should face the situation, in my opinion, and I believe the situation might be met by pruning the appropriations.

As I say, the bill will come up before the Governor and he has the power to employ investigators, and will be in a position to treat the individual items, while it is impossible that any one member of this body, with no power to require testimony, to pass upon the question of whether the increases in this bill over the Governor's budget are justified or not.

Now, so much for that part.

There is this further thought that I would like to bring up at this time. It is one that I stated before. This bill not only adopts but carries out into more cast-iron form, the Governor's idea of a segregated budget. But it has omitted that part of the Governor's plan which makes the segregated budget workable, namely, the provision, which gave the Governor power to transfer from one item to another. It is a well known fact that the attempt to introduce such a budget to the State in the last of Glynn's Administration, which plan did not have the power of transfer, brought about a very disastrous condition in one of the departments, with the result that it was remedied by getting the Comptroller to turn his back, while an indirect method was adopted for trans-

ferring the money to the place where it was needed. If we are going to adopt a segregated budget we should give the Comptroller or the Governor or somebody the power to make the transfer. If the Budget Committee appointed by the bill which is about to pass is competent to make up the budget, it is competent to make the transfer, and if we cannot bring ourselves to giving this power to the Governor or to the Comptroller or someone else, give it to the Budget Committee. In my opinion, that would not be the best solution. My opinion would be to give it to the Governor, to centralize the power of government in the Executive; but it ought to be lodged in someone, otherwise we will have an unworkable budget.

Now there is another thing which I would like to call to the attention of this body and that is that the appropriation bill—what used to be the appropriation bill, alone, being part one of this bill, is three per cent larger than last year's appropriation, plus part two of the bill, known as the Supply bill. It covers nine months, and calls for \$1,900,000. If it ran the whole twelve months I take it it would figure larger; but the general appropriation bill, part one of this bill, is three per cent larger than last year's appropriation bill, plus part two of this bill, which is the supply bill. In other words, the appropriations this year are eight to ten per cent larger than last year.

Senator Sage—You said the appropriations are eight to ten per cent larger? Senator Bennett—Figuring it on that basis: Part one is three per cent, plus the supply bill, and the supply bill being part two, is six per cent, and this supply bill covers only nine months. Six plus three is nine per cent.

Senator Sage—Which supply bills are you taking into consideration?

Senator Bennett—When I refer to the supply bill, I am referring to part two.

Senator Sage—But you are comparing it with an appropriation of last year and this year you have got to realize that the supply bill items are from the year before.

Senator Bennett—That is what I stated. The general appropriation bill last year was about thirty-two millions. The appropriation bill, this year, part one, is thirty-five millions. In other words, your appropriation bill, part one, of the bill this year, is larger than last year's general appropriation bill, plus part two. I have the exact figures. That would indicate to me that last year you remember we consolidated a number of departments and made a reduction in expenses. But instead this year there has been an increase.

Now there is nothing in this bill to prevent any official from exceeding his appropriation. In a way, that has happened. In New York City we have a provision making it a crime for a public official to exceed his appropriation.

Senator Brown—Will the Senator permit an interruption? Does he mean the bill that I introduced upon that subject covering all cases of the kind where a State official exceeds his appropriation? The most drastic bill ever introduced in the Legislature to cover these cases.

Senator Bennett—Has that bill been passed?

Senator Brown—Yes, sir.

Senator Bennett—As I remember, it provides that where the head of a department must file a report on the 31st day of January, and that if he does not do it, the Comptroller cannot give him any more money.

Senator Brown—For that department.

Senator Bennett—That is not drastic. If the Comptroller files his report he can get his money.

Senator Brown—It requires a special report showing wherein he has exceeded his appropriation and the reasons therefor, if any. There is also a statute making it a misdemeanor to exceed.

Senator Sage—It was passed last year. The Hinman bill of last year.

Senator Brown—There is an old provision in the Finance Law, making it a misdemeanor, and we have provided now that if any man exceeds his appropriation he cannot get any money for his department unless he has filed a special report showing wherein he exceeded it. Now, it was expected, it was conceived that publicity of that character would be the greatest deterrent against public officials exceeding an appropriation, and I still believe it is the most effective one.

Senator Bennett—I was going to suggest that in addition to that we require

that the public official, the head of a department, shall spend only one-twelfth of the appropriation every month and there you put the hurdles closer.

Senator Sage—Mr. President, that would be perfectly impossible and unfair. The expenses vary greatly from month to month. The Secretary of State's office, for instance, in issuing licenses to automobiles. During the time when this is being done the office is very busy. In the Summer, when he is not issuing them, there is not that condition. You cannot provide for this thing. That was one trouble with the Governor's budget where he provided for one-twelfth of the year. The expenses each month are entirely different. You cannot possibly do it that way.

Senator Bennett—Possibly that suggestion is unworkable. But I still maintain that the first suggestions that I made are suggestions which this body ought to take into consideration. We are going to appropriate from twenty to twenty-five millions more than the revenue. You cannot contradict these figures, if we live up to the program outlined, and if you do not give any relief to New York City we are going to appropriate at least fifteen millions in excess, and that means a direct tax this year or a tremendously accentuated tax next year.

Senator Sage: Does the Senator wish me to contradict those figures, those you spoke about, the re-appropriation?

Senator Bennett—I did not speak of that.

Senator Sage—You did, before we started this session.

Now I want the Senator to understand that I agree with him in certain particulars but figuring that the bills which are expected to be passed—and there is every reason to suppose that they will be passed—you have \$10,146,000 as a surplus; that added to your indirect revenue, makes \$55,352,000. Total of your budget appropriation, including everything, will possibly be about \$60,000,000. Now, with the other pending measures, you figure \$6,800,000, which added to the \$55,352,000, makes something over \$60,000,000 to meet \$60,000,000 appropriation, and I don't see how you can figure from that that there is going to be a deficit.

Senator Bennett—Of course, if you assume that these revenue measures are going to pass—

Senator Sage—I do.

Senator Bennett—And that the New York City measures do not pass, you will have an entirely different situation, but I have as much right to assume that one part of your program will pass as you have the other. I have as much right to assume the one as the other. Now the program for the relief of New York City is just as definite and just as much of a pledge, and in the opinion of the Senator from the 35th, just as much of a necessity as the passage of a bill for additional revenue. Now of course if you are not going to pass bills for the relief of New York City, let us admit it, and I will alter my figures.

Senator Sage—Whether the program of the Senator from the 35th is the program of New York which you speak of —

Senator Bennett—I am talking about the program of—well, the Mayor's program is a little more ambitious and includes many things not in Senator Brown's program. The large things will be necessary if the program is carried out.

Senator Sage—We could not possibly put in the figures for the Public Service Commission for the First District because we could not get any figures.

Senator Bennett—You can appropriate as much as is necessary for the expenses.

Senator Sage—We don't care to do it that way.

Senator Bennett—If you put that money into their hands they will use it.

The bill provides that the bills are to be paid by audit of the State Comptroller, which applies to the City Comptroller. If New York City spends its own money, then it is up to the City to get reimbursed from the State and I think we are perfectly safe in looking to the Comptroller and if he decides there are not any for regulative expenses the City will have to stand the loss; but it is easy enough for us to appropriate enough to cover whatever bills the State Comptroller shall determine are part of the regulative expenses.

Senator Sage—The Senator is innocent, and he realizes that the bills that are sent up for the Comptroller to audit will have to be paid if those balancees

exist. Now they can make as many bills as they want within \$600,000 and the Comptroller will have to audit those bills. That is the thing we do, we put it into their hands.

Senator Brown—Will the Senator from the 18th give way?

Senator Bennett—No, not yet; until I have answered the Senator from the 28th.

If they do send in this estimate that is asked for and they send that in and we appropriate a lump sum—

Senator Sage—We intended to cut down but they have not sent it up to us at all, and the Assembly, owing to that fact, have amended the bill to take effect July 1, 1917.

Senator Brown—Now will the Senator give way?

Senator Bennett—Yes.

Senator Brown—Now, Mr. President, there has been a tremendous effort from all sources, the Executive Chamber and both Houses of the Legislature to itemize appropriations, and Senator Bennett asks that a lump sum be made to pay the regulative expenses of the Public Service Commission of the City of New York, before the State has had any opportunity to observe and regulate the items of that charge.

Senator Wagner—Will the Senator from the 35th yield?

Senator Brown—Yes.

Senator Bennett—Of course, I still have the floor when all this "yielding" is over.

Senator Wagner—Only the other day you appropriated another \$150,000 to the Conservation Department for the administration of the reservation at Saratoga and you said that you had to give a lump sum because there was not time to itemize the amounts and that the Executive as well as the leader of the House was in favor of the lump sum appropriation.

Senator Brown—Now, Mr. President, that is one thing; but that is a department in which the State has perfect confidence. (Laughter.)

Senator Wagner—If the Senator will state that he has no confidence in the Public Service Commission?

Senator Brown—No; I won't say that.

Senator Wagner—You imply that.

Senator Brown—But when the State undertakes to pay the salaries of the Public Service Commission of the City of New York it has to bear in mind the appropriations for the Committee up-State and establish such differences in enumeration as differences in location will permit—and now I am coming to the point—oh (to Senator Wagner) we have a right to pass upon the salary in the Public Service Commission for regulative duties of the City of New York and it is the duty of the financial committees of the House to do so. In January I requested from my committee of that Commission on at least three occasions the items, from the Public Service Commission, and I directed the Comptroller of this State, acting as Chairman of that committee, I directed the Comptroller to get them, and he could not get them because they would not give him the assistance. Letters were written repeatedly, and I have at last within three days received letters from the President of that Commission saying that it is immaterial, the City won't lose anything, because it can put in its claim afterwards.

Senator Wagner—That is your President, not mine.

Senator Brown—No, the President of the Public Service Commission of the City of New York and I told the Mayor half a dozen times in the last three months that that information should be furnished, and nobody is to blame for it excepting the people of the City of New York.

Senator Wagner—You pointed at me when you said the President of this Commission. I am not responsible for his appointment, you are.

Senator Brown—Well, I think that is a matter of doubt (laughter) but I don't care to debate it. I agree with part of the statement of the gentleman from the 16th, namely, that part when he says he is not responsible.

Senator Wagner—As long as you absolve me, I am satisfied.

Senator Brown—Now, nobody is to blame about this Public Service Commission excepting the people of the City of New York for not furnishing us a schedule of expenses.

Senator Wagner—Not the people of the City of New York.

Senator Brown—Well, why didn't they see that we received it? Didn't they have influence enough?

Senator Wagner—That is a State Department as well as the Conservation or any other department.

Senator Brown—Well, we have had a hard time with it.

Senator Wagner—Except that we have to pay their expenses without any power of audit.

Senator Sage—New York is paying these expenses and yet the City of New York has not taken any interest in trying to turn them over to the State.

Senator Wagner—You don't understand the situation. We have nothing to do with the Public Service Commission of the First Department except to pay their bills as directed by legislative acts. As to how that money is expended the City of New York has no supervision of it at all and it is a State Department and you have complete jurisdiction over it. I hope the Senator from the 18th will excuse me for the interruption.

Senator Bennett—It looks as if we had finally come to an unmasking in the ball enacted in the City Hall by the City of New York. I declined to attend a single meeting of that rump legislature for the reason I knew that it was not conceived with any possibility of bringing about any good, and that thing was stirred up by the few men who are now deploring the effect of talk in New York City of a City party; but the men who are talking about that are the men who brought it about and I blame them often enough. It is now practically admitted New York City will not get relief, and those of us who have had the common sense to see that have been pilloried by the papers, while those who brought about that situation have been holding themselves up as Saviours of the City.

Senator Brown (interrupting)—Will the Senator yield?

Senator Bennett—I withdraw from my calculations any relief for the City, because the City is not going to get any.

Senator Brown—Mr. President, did it ever occur to the Senator from the 18th, that, residing in the City of New York, and being a member of the Finance Committee of the Senate, it would have been an excellent self-appointed task for him to have prepared such a schedule so that we could include it in the appropriation bill?

Senator Bennett—A schedule of what?

Senator Brown—A schedule of the regulative expenses of the Public Service Commission of the City of New York.

Senator Bennett—Well, the gentleman is quite a wit, and he has exhibited his wit on a great many occasions. He knows perfectly well that I am not an accountant and that it would take a force of accountants to work that out; and when the gentleman states that, I don't know what his object in asking a question like that is; the gentleman knows perfectly well he himself could not go down and make the schedule.

Senator Brown—I will.

Senator Wagner—Why don't you?

Senator Brown—Well, I had a few other things.

Senator Bennett—If I had pledged myself to give that City relief and I knew of a way to do it easily as the Senator from the 35th feels, I would have gone and done it. Now he has indicated that he had no desire to give New York this relief and it has come down to the situation that any man, who, looking the matter squarely in the face, knew was going to happen. No relief for the City, and bitterness between State and City stirred up by the people who engineered this scheme for some purpose not yet revealed.

But I will take out of my calculation all relief for the City by any of the State's revenues, or by putting on the State any of the City's burdens and we will discuss these figures as they stand, altering them by adding two millions for appropriations for outside bills and I take it that will be the limit. The Senator from the 28th says it will be slightly under.

Senator Sage—It may be a great deal under. We will call it two millions and I will bring up a few thousands somewhere.

Senator Bennett—It says appropriation \$58,652,000, revenues \$45,206,000

That is a difference of \$13,446,000. The ten million surplus is capital, it is not revenue. The State ought always to have a balance on hand of three or four millions and I am told it has been customary to have on hand a balance of ten millions. The City of New York does not count itself safe unless it has on hand an average balance of twenty-five millions, and I was told last year by the Comptroller, that they like to have a surplus of \$10,000,000; but we will call it three or four millions. But certainly it ought to be three or four and they have usually sought more.

Now there is the difference of \$13,446,000 excess of appropriations over revenues. Take out your ten millions surplus and you have a deficit, called here, balance to be provided, of \$3,299,000. And your two millions appropriations on outside bills, and you have \$5,299,000 to be provided. The additional revenues proposed in these measures, assuming that you do not give (inaudible) additional revenue tax, new revenue, \$6,850,000, which would leave in the Treasury at the end of the year about \$1,500,000. Now we start with a million and a half and end with ten and a half millions, and you have an appropriation of eight million and a half in excess of revenue.

So taking your own figures, we are appropriating eight and a half millions in excess of revenue and we get down to a balance of one and a half millions, which is below the margin of safety. Now the war may stop suddenly; you may not get all this money from stock transfer tax; anything may happen; but in any event on your own figures, we appropriate eight and a half million dollars more than our revenues and we cut down a balance in bank of ten million dollars to a balance of a million and a half. Now I contend that is not good business management.

Senator Sage—Will the Senator yield?

Senator Bennett—Certainly.

Senator Sage—I would like to say in that regard that the case is not quite as bad as the Senator makes it out, for two reasons, one of which is that the estimated revenue, the most conservative figure is always taken. They feel convinced they can get somewhat more and perhaps a great deal more than is estimated. These are the figures they are perfectly positive of.

Senator Bennett—How about five millions from the stock transfer tax? It is a tremendous year when the dealings on the Stock Exchange—well, I have not kept track of the market for some time, but it is a tremendous year when they have run up to two hundred million a year, and the tax on that is only four million; the transfers outside do not amount to much.

Senator Sage—We have figured on what they know they have already gotten in.

Senator Bennett—If the war should stop this year, stock dealings will drop right off.

Senator Sage—Does the Senator really think it will?

Senator Bennett—How about returning the motor vehicle tax to localities? \$1,300,000?

Senator Sage—Well, we have added something. All I can say is, about these figures, if we go into each one of these things we are apt to get into a difficulty but after a thorough examination and conference practically with all the force of the Comptroller's office, they regard these figures as absolutely certain. Undoubtedly the Governor will cut out certain items. I can point out one or two which he will cut out and he will unquestionably diminish this budget by something between three and four hundred thousand dollars, probably four to five hundred thousand. With that fact in consideration, and also these figures, I think he will have about three millions.

The other thing I wanted to say was this. I fully agree with the Senator in his remarks about using up the balance we have left this year. I don't think it is wise. I don't believe in going along because we can get through without a direct State tax and not having a direct State tax. I think we should have a direct State tax every year that would take care of interest and sinking funds, and have that known so that the people of the State would know what they are paying taxes for. That would be the proper way to run the Government. But you cannot argue that when people can get along without a direct State tax. It has always been a shibboleth, to get along without a direct State tax and when people see their way to getting along without it you cannot any more

get them to do it than to fly. I don't agree with that and I am perfectly willing to say so publicly. But you can get along without it.

Senator Bennett—We have already passed a bill reappropriating \$62,500 to the Plattsburgh Centennial. Why do you put that in this bill? It is on page 628 of the bill. And we have already passed Senator Emerson's bill, and signed by the Governor, appropriating it once before.

Senator Sage—I wanted to prove that Senator Emerson is a good legislator. I think he wants to be perfectly sure.

Senator Emerson—The Governor has a perfect privilege to cut that out.

Senator Sage—And I think he will probably do so. That will be part of the \$500,000 of which I spoke.

Senator Bennett—I am glad to see that in the ultimate analysis the Senator from the 28th places his confidence in the Governor.

Senator Sage—It would not make any difference if he did or not; it is a re-appropriation.

Senator Bennett—Now I forgot to call attention to the fact that this body last week passed a bill to return to the localities one half of the motor vehicle tax, one million, three hundred thousand dollars, the total tax. In this bill the total motor vehicle tax is put at \$2,673,000, and the plan is to return half. That wipes out your balance. Your bank balance is wiped out. So therefore you have got \$10,000,000 appropriated at least more than revenue.

But I think as a result of this discussion and these admissions we are pretty well convinced that we are appropriating a good many more millions than our revenues. It is not good business policy or economical principle and it is not good party politics. And the second point is that your present appropriation bill is unworkable because your budget is segregated, it is more cast-iron than the Governor's appropriation bill and you have no power of transfer lodged in anybody, and in my opinion the result of this appropriation bill is going to throw all of the departments into confusion before the legislature meets again.

Senator Wagner—Mr. President, it is rather discouraging to discuss a bill such as is now before us under these circumstances. In the first place, this is the most important bill we pass this year. This is the bill which appropriates the moneys of the State which the taxpayers will have to pay into the State Treasury and yet in the Senate we have probably ten or twelve Senators listening or at all interested in this discussion. The public filling the galleries and the members in the front row seem to have more interest in the contents of this legislation, as to whether it involves extravagance or not, than the Senators upon whom devolves the duty of carefully scrutinizing the propositions, the appropriations in this bill. Secondly, we are asked as a mere perfunctory matter to discuss this appropriation bill, because whatever may be pointed out, it has already been decided that the bill is to be passed in its present form and there must be no amendments made; the Governor will give in no emergency message; and therefore it is on the road to final passage, no matter what may be said against it.

I deem it my duty, however, to point out a few of the misrepresentations which we made last year when the appropriation bill was passed and when the size of the appropriation bill was criticised severely, and attacked by the minority members of this body as being extravagant. I desire to point out the fact that last year the answer was made to us in the minority that the appropriation bill, up to sixty-three millions, was necessary, not for the administration of the fiscal year to be conducted by the Republican Administration, but it was necessary to make up a deficiency of eleven millions left by a careless and an incompetent Democratic Administration. If that be true, of course, and if there were any economies exercised in the departments under the Republican Administration, this appropriation bill should be at least eleven million dollars less than the appropriation bill of last year. Is that a fact? No, it is not. And the reason for that is the statement made last year that the size of the appropriation bill was due to a deficiency of eleven million dollars left by a Democratic Administration, was false, was untrue, and it was given to the people as a misleading statement behind which to cover up political extravagance. The appropriation bill last year was \$63,000,000. The appropriation bill this year—

(Interruption by gavel) President Schoeneck—The Senator will proceed.
 Senator Wagner—Mr. President, I cannot talk and have everyone around me talking.

President Schoeneck—The Chair asks the Sergeant-at-Arms to see that the conversation ceases in the chamber.

Senator Wagner—The appropriation bill last year was \$63,000,000. The appropriation bill this year with the special bills and the bill that is now before us, when these are passed, will amount to a little more than \$60,000,000.

Senator Sage—Less.

Senator Wagner—Well, one hundred thousand dollars less than \$60,000,000, so that the difference between last year's appropriation bill and this year's bill will be about \$3,000,000. Now that \$3,000,000 is less than the difference between the appropriation bill of last year and the \$3,600,000 we appropriated to make up, it was alleged, was needed to complete our canal work.

Senator Sage (interrupting)—Oh, Mr. President, I wish to draw the Senator's attention to the fact that that was a special bill.

Senator Wagner—I am counting that. I say \$63,000,000. It includes \$3,600,000 of the canal appropriation. It includes the canal appropriation. I am not so unfamiliar with the figures as all that. Now one of the ways of determining whether there was extravagance or not is to compare the administration expenses. The administration expenses for the last year of Governor Glynn's administration, appropriated by Governor Glynn's administration, was \$30,000,000. Last year it was \$32,000,000. Two millions more than the last Democratic administration. This year it is \$37,000,000, seven million more than the last Democratic administration and yet we are told that we, our present administration, is the economical administration, and the Glynn administration was the extravagant administration and within two years, within two years you have increased the administration expenses in the State by seven million dollars. Now don't try to deceive anybody or try to make any pretense of economy. You are extravagant and grossly extravagant.

The Senator will no doubt want to know how I make up seven million. He will admit that the administration expenses this year are \$35,000,000 in the appropriation bill, but then you include two more millions in changing the fiscal year from October to July, ordinarily four millions. All the administration expenses outside of salaries would lapse. You lapse four million in salaries that of course cannot be paid after July 1. They lapse. Then there is four million left for temporary service and the purchase of supplies and things of that kind. That ought to lapse, but what happens? You don't lapse it, but you say two millions of that we will keep and we will appropriate for department expenses incurred previous to July 1. That makes another two millions. It is a very happy and ingenious way of giving the department two millions more for administration and their particular functions.

Senator Sage—What two millions do you mean? I don't understand that.

Senator Wagner—You leave two million of the Administration expenses which ordinarily should lapse to make up for expense incurred before July 1. Look at your yellow sheet and you will see it somewhere.

Senator Sage—I don't understand what you are driving at.

Senator Wagner—Well, I am sorry. Here it is, "Less reserve estimated for obligations June 30, 1916, \$2,000,000."

Senator Sage—That is in every estimate.

Senator Wagner—Oh, no; it has never been in any bill before. That you are doing because you are changing your fiscal years; but this ought to lapse—

Senator Sage—That has been in every estimate that the Comptroller has furnished, in my time, and the reason is this: The two millions or whatever sum is necessary for unexpended balances of former appropriations, principally in the building, in the construction of various institutions of the State—

Senator Wagner—Now, Mr. President, this has nothing to do with construction, because none of your construction appropriations lapse. They all go on. This is for administrative affairs.

Senator Sage—They don't go on.

Senator Wagner—Now if the Senator will make inquiry over night—I have looked into this—he will agree with me tomorrow morning.

Senator Sage—The same item was in last year, and when the Senator says

the appropriations for construction do not lapse, if he will think for a moment he will know that is wrong, because they are lapsing every year.

Senator Wagner—What I mean is your appropriation of last year in your appropriation bill.

Senator Sage—That does not lapse, of course, but there are others lapsing from the previous—

Senator Wagner—You don't have to leave any reserve for expenditures for construction. I will not argue with the Senator any more because I know I am right and the Senator will know between now and tomorrow morning that I am right.

Senator Sage—There is no use of saying that. I know that he is wrong, Mr. President. I know I am right.

Senator Wagner—The amounts which would ordinarily be paid for salaries between June 1 and October 1, would lapse?

Senator Sage—Yes.

Senator Wagner—The four million for expenses of administration, purchase of material and other things would lapse?

Senator Sage—They certainly do. I have not figured that up.

Senator Wagner—Figure it up, and you will find instead of lapsing four million you lapse two million and you keep two million. That is what makes your administrative expenses seven millions more than was appropriated in 1914.

It is really amusing to one who analyzes these figures to remember the discussions on the appropriations last year; how this year we were going to have an economical administration and the Governor in his message and the Senator from the 35th and the Senator from the 28th upon the floor said we are making up eleven millions or more of deficit, of debts that you owe that we are paying and that is the reason for our large appropriation bill; otherwise it would be eleven millions less than it is. Now that was sixty-three millions in all. This year you cannot hide behind that mistake and yet your appropriation bill this year is sixty millions and the difference between sixty millions this year and the sixty-three millions of last year is the three millions, six hundred thousand dollars you appropriated out of current revenue to complete the contract upon the canal, and that year a \$27,000,000 bond issue was approved by the people and you took the money received as a result of that bond issue and paid back into the general fund.

Now then, if it be true that last year you needed eleven millions of that money to pay up our debts, my heavens, how extravagant you have grown since then. Now I commend to the careful consideration of the Senators the administrative expenses, and in nearly every department of the State government there is an increase this year over the appropriation of 1914 for administrative expenses. Who was extravagant and who is economical?

In your Department of Agriculture alone—I would better quote the exact figures, because the Senator will say I am mistaken again—and if he challenges them he will have to challenge his own appropriation bill. I just spoke of the Agricultural Department. The increase over last year in the Agricultural Department is \$362,338, with no additional functions given them by any law that I can remember having voted for last year or this year, and, Mr. President, \$88,000 of that \$362,000 is for salary increases or the creation of new places in that department.

Senator Sage—The Agricultural Department?

Senator Wagner—Yes, sir. Get out your sheets, because I have had some experience with sheets. That is only one department. Now who is extravagant? The 1914 Administration? Or the now renowned Republican Administration? \$362,000.

Senator Sage—Mr. President, I don't see where he gets those figures from. The Department of Agriculture, the 1916 bill as compared with the 1915 bill, shows a decrease.

Senator Wagner—1915, in 1915, you gave \$1,249,606 for the Department of Agriculture.

Senator Sage—That is perfectly ridiculous.

Senator Wagner—All right.

Senator Sage—Well, it is.

Senator Wagner—I got the figures out of your appropriation bill. Then your appropriation bill is perfectly ridiculous.

Senator Sage—I have an idea that he is taking into consideration all of the Agricultural schools.

Senator Wagner—I have taken into consideration everything that has to do with agriculture.

Senator Sage—That is a different thing. The increase is \$38,000 and I can tell in a moment what the overhead expenses are. The Department of Agriculture, the appropriation bill, the increased overhead expense as compared with last year is \$14,737, and I can tell you exactly how that happened to occur.

Senator Wagner—Will you tell us?

Senator Sage—Well, I will tell you just that one thing. The retiring head of the Department of Agriculture, a Democrat, was a friend of the Senator who sits at my left (Senator Wagner) and he, in making up the budget, as you know Mr. Wilson had come in, a new man, and knew nothing about it, and the former head of the Department who was about to retire, went through the bill and showed him where he could cut this out, and cut that out, and he took the figures and he made a great mistake. It was put over on the incoming head and he did not have enough money and when he found out he came to us and we made him that modest increase. That's how it happened.

Senator Wagner—Well, the Senator does not know all about the Department of Agriculture, and I know a little more about it. I know the number of men turned out and others put in their places and increases in their salaries. I remember one case of Mr. Anderson, a good gentleman who went into the department at \$1,500 a year, and when he was there two months he was paid \$3,000 a year and his salary in the new bill is \$3,000 a year and I will ask the Senator to go over the figures again between now and tomorrow.

Senator Sage—I don't have to.

Senator Wagner—Well, I know.

Now your Tax Commission in 1914 got \$189,200. This year it is \$257,620.

Senator Sage—The total appropriations for the Tax Department, compared with last year, show a decrease in this bill of \$56,723.

Senator Wagner—Last year it was \$253,200. This year it is \$257,620.

Senator Sage—May I ask the Senator whether he is counting the amount in the supply bill?

Senator Wagner—I am counting your whole amount.

Senator Sage—That we had to make immediately available. The appropriation bill and supply bill together of last year; if you put them both together, you will find them much larger than the appropriation alone.

Senator Wagner—What I am counting is what they received for the expenditure of that particular year. I notice in the Educational Department—there may be a good reason for it—you have got an increase of \$946,121 over 1914, and \$402,000 over last year.

Senator Sage—The increase this year is \$267,419—and does the Senator wish to have that explained?

Senator Wagner—You can explain it afterwards. I am just pointing out these increases.

In your Prison Department, you have an increase over 1914 of \$365,000, haven't you? And a net increase over last year of \$29,000?

Senator Sage—I haven't got the 1914 figures.

Senator Wagner—They are quite important to have.

Senator Sage—In the State Prisons (looking over papers), in the Prison Department the figures run \$3,323,000—if you are including State Prisons—State Prisons (consulting sheets) there is an increase of \$1,406,000—but those are total appropriations.

Senator Wagner—Have you the figures over 1914?

Senator Sage—No.

Senator Wagner—My figures show an increase over 1914 of \$365,000.

Well, I am not going to weary the Senate with these figures. I know, no matter what I say, it is not going to have any effect anywhere; it is not going to change the appropriation bill; you are determined to appropriate it; but on the total administrative expenses, your expenditures, without including

additional functions of government, in two years, including the two millions about which the Senator will agree with me tomorrow morning, have increased by seven million dollars, which is an absolutely abnormal increase.

Now taking the sinking funds: You could easily decrease that by at least \$5,000,000; the contribution into the sinking fund, and thus we leave the possibility of a tremendous direct tax next year or have a good sized surplus so as to prevent a direct tax next year. In sinking fund No. 2 and No. 3 you recognize the principle which I am about to advocate with reference to the other sinking funds—he shakes his head again (referring to Senator Sage) you don't make any appropriation into the sinking fund No. 2 or No. 3. I may be wrong as to the numbers—but there are two funds into which you make no appropriation this year at all either as a contribution to amortize the principal of the bond or to pay the interest of the bonds for which it was created. Am I right or wrong?

Senator Sage—No, Mr. President, he is wrong, I will show you. On page 624, lines 22 and 25: No, what was done is this: Those are the only two of the sinking funds where by law it is not provided that the amount of contribution to the sinking fund itself and the interest have not got to be figured entirely together, but in those two and only those two can be figured separately. It was provided that in all of the others that such and such an amount for interest and an amount necessary to pay principal should be paid in. Here it is separately provided.

Senator Wagner—If the Senator will pardon me, I don't catch his point. All interest must be figured and paid.

Senator Sage—I mean the contribution and interest, it is provided for everyone except these two.

Senator Wagner—Aren't you using the excess in those sinking funds for the payment of interest on outstanding bonds?

Senator Sage—No, we are not.

Senator Wagner—Wait a minute, maybe I can clear it up.

Senator Sage—I can clear it up in a minute.

Senator Wagner—Can you show me where you are appropriating interest for all those bonds?

Senator Sage—For six months interest on the two bond issues, Nos. 2 and 3, the interest falls due in March and September. We are appropriating only the interest through March 1917, because the September interest will be taken care of in the next appropriation bill.

Senator Wagner—This is the appropriation out of sinking funds? I am speaking of the appropriation that you make into the sinking fund. The Senator knows the difference, of course. Where is your separate bill that you passed? Is not there a bill on the calendar?

Senator Sage—No, I am speaking about the necessary appropriations which have to be appropriated into the sinking fund before it can be appropriated out—

Senator Bennett—May I ask a question? You said that the September interest would be taken care of in the next appropriation bill, which is not the 1917 interest, it is the 1916 interest. How do you take care of September, 1916?

Senator Sage—No, it is September, 1917.

Senator Bennett—How do you take care of (inaudible) where is the money?

Senator Sage—The money comes out of taxes.

Senator Bennett—The direct tax has not yet come in and yet—

Senator Sage—It is not a question of the money you have, but the money you are going to have throughout the year. Of course we have ten millions on hand now.

Senator Bennett—That is ten millions surplus. The direct tax.

Senator Sage—Direct tax and indirect tax.

Senator Bennett—Not all are in?

Senator Sage—Oh, no.

Senator Bennett—But they will help make up that ten million funds?

Senator Sage—Yes, sir.

Senator Bennett—And this September interest is to be paid out of it?

Senator Sage—No, that is the amount of money that we will have that will

be unmortgaged. (Inaudible.) This merely does not take care of next year's appropriation, which will come out of next year's bill, and if you will figure out you will see this is so by taking the amount (referring to sheets) \$2,250,000. We take out one half of that.

Senator Wagner—Will the Senator be good enough to send for the special sinking fund bill which he introduced and which is now upon third reading calendar?

Without going into all the details, perhaps I can present what I want to the Senate, maintaining that we could reduce the sinking fund by at least five million dollars.

The Senator will concede that in most of our sinking funds, with exception of those which have been recently created, there is an excess over and above what would be required under the actuarial tables to meet the indebtedness at maturity. I am right about that. In other words, while it is estimated by all tables that there should be in our sinking funds about twelve million dollars to meet on this date, there is actually in these sinking funds about forty-one millions, or an excess of about twenty-nine millions. The Comptroller's report will show that to be absolutely true.

Now the point I make is this: In the first place, these twenty-nine millions were exacted unjustly from the taxpayers. They should only have been required to pay into the sinking fund twelve million dollars. Instead of that there has been extracted from them unjustly the sum of forty-one million or forty-two million, whatever it may be. Now the sinking funds of our State, different from municipal funds, are for two purposes, to amortize the bonds at maturity, and secondly, to pay the interest upon the bonds annually. In other words, there is a two-fold purpose. Now what I contend is this: That if in any one year we pay into the sinking fund a sum in excess of that which is required to be there, we can use some of the excess to pay the interest upon the bonds in the following year.

Now does the Senator agree with me on that point? Why not?

Senator Sage—Mr. President, because the interest and the amounts paid in for the amortization or bonds, are two entirely different matters. As I understand it, the sinking fund requires that any amount paid in for the amortizing of the bonds, stays there, and I don't believe, personally, that it can be used for any other purpose.

Senator Wagner—The Senator has not looked into the constitutional provisions for sinking funds. Every single sinking fund that is created is for two purposes, to pay the bond at maturity and the interest. Now that being the purpose for which the fund is created, surely any money paid into that fund I can use for either of those purposes. Is not that true?

Senator Sage—Mr. Chairman, I am not a lawyer, as the Senator from the 16th well knows; and I can only regard this as I would any business transaction, if I found anybody to issue bonds with a provision that a certain amount should be set aside each year for amortizing and interest, and I found that the people doing that were robbing the amortizing amounts to pay the interest, I would get rid of the bonds as quickly as I could and I would never buy another issue from that house.

Senator Wagner—Mr. President, that is the most absurd statement that can be made to anybody familiar with State finances or with these funds.

Now, Mr. President, does the Senator know why there is this tremendous excess in sinking funds? Because of mistakes made by clerks in the Comptroller's office that nobody has the courage to correct, and the mistakes are as follows: No. 2: The first is this: That your fund was created, \$101,000,000 canal bonds, and upon the issue of five million of canal bonds, the contribution into the sinking fund was made as if the whole \$101,000,000 canal bonds had been issued. A ridiculous mistake, that resulted in tremendous excess. Now, to say that that mistake, having once been made, and the taxpayer having had extracted from him illegally this money that we in the future cannot correct that error, to me is a most absurd assertion, especially as using the money to pay interest is using the money for the purpose for which the bond was created and that is the only limitation so far as the use of sinking fund moneys is concerned. Now this matter was up in the Constitutional Convention and it was practically agreed that so far as the legality of it was concerned,

it could be done, but somebody feared that somebody would feel that the security had been tampered with. A most absurd statement. The only one that this excess can help is the bond speculator and the only one protected in keeping this tremendous excess is the New York bond speculator and nobody else. Now if you would be reasonable about this excess. I am sure there is not a banking institution in the State, if this were properly presented, which would not consent to having part of that money used for the purpose of paying the interest this year and you could reduce your appropriation bill at least five million dollars.

Now I would like to present this suggestion. I know you are not going to adopt it. You have made up your minds that this bill is going through, word for word, no matter what arguments are presented; you are going to push it through and we will have to rely upon the Governor to reduce it. I think he will. By the way, in your statement you say you increased the budget of the Governor by \$1,800,000—or was it \$1,700,000.

Senator Sage—I am so used to talking in millions now that a million or two means nothing to me. (Laughter.)

Senator Wagner—Then you have a clear recollection of that?

Senator Sage—I have it right here. The total of the Governor's bill was \$57,161,000. The total of this bill is \$58,653,000—a difference of about \$1,500,000. And then we were honest enough to point out \$1,020,000 which was increase in debt service, so that made it \$2,500,000.

Senator Wagner—Well, I don't recall that particular provision in your statement. The statement issued to the press was that the budget had been increased \$1,020,000; but as a matter of fact—

Senator Sage—Mr. President, I just stated the facts, and he tries to controvert it. But I have the original statement here. The total is \$58,617,000, an increase over the Governor's budget of \$1,491,961; besides this there has been saved \$1,500,000 due to contributing (inaudible, reading from Finance bill and report).

Senator Wagner—That is a little different from the figures as carried by the press of \$1,600,000.

Senator Sage—I am not responsible for the press.

Senator Wagner—It is really more, because you cut down the sinking fund, the interest upon the bonds, by three months or more?

Senator Sage—The only difference is this: One million, really, \$1,020,000, instead of \$1,015,000. That is the only difference.

Senator Wagner—Well, that is a good deal of money to me.

Senator Sage—I have just pointed out that—

Senator Wagner—So as a matter of fact, your budget, the actual budget, is greater than the Governor's, by two and a half million dollars?

Senator Sage—Yes.

Senator Wagner—I would like to ask why he gets in \$179,000 for maintenance of county roads? We have passed a bill repealing Section 178 of the Highway Law, which provides for the maintenance of county roads, a bill introduced by the Senator from the 35th. The Senator recalls a bill, repealing Section 178 of the Highway Law? And yet in the appropriation bill we have \$179,000, making an appropriation for maintenance of county roads.

Senator Sage—In case there is enough appropriated in this bill, it is unnecessary. It undoubtedly will be cut out. The Finance and Ways and Means has not been in the Senate much this Winter; if some laws were passed while we were absent, we are hardly responsible, and the thing will be attended to by the Governor.

Senator Wagner—I am sorry you have to rely on the Governor to correct all your evil doings. There are a good many other details I am not going into, with reference to the appropriation: Your omnibus appropriation to the Superintendent of Public Works, with which he can do anything with \$200,000—you have never before given quite the money in such a limitless manner.

Senator Sage—Will you call my attention to the page?

Senator Wagner—I haven't it. I have it in mind, but I don't recall the exact page, but you remember the appropriation? The Superintendent of Public Works? Then you have an appropriation that you don't have there as, \$360,000, taxed upon forest lands. Last year it was two hundred thousand and some odd thousand dollars.

Senator Sage—I recall that these figures were given us, put in the exact amount of money necessary to pay the taxes, and therefore we put that in.

Senator Wagner—I was asking how they increased by over a hundred thousand dollars?

Senator Sage—The taxes all over the State have increased.

Senator Wagner—This is a tax we pay to a locality. Those should never be paid by the State, in my judgment.

Senator Sage—Well, that is a matter of opinion.

Senator Wagner—But nowhere else in the State are the lands taxed except the forest preserves.

Senator Sage—Well, the Senator knows the situation and it would be absolutely impossible for those people to exist if they had to pay all the taxes so that is—

Senator Wagner—They don't maintain the forests; the State does that; and the State bought the forests—

Senator Sage—But they have to have tools.

Senator Wagner—They should not be treated differently from other forests in the State.

Senator Sage—Mr. President, I thought he had been in the Adirondacks.

Senator Wagner—I have.

Senator Sage—Then, why talk about it?

Senator Wagner—There is no justification for it, any more than there is for New York City to ask you to pay taxes for the maintenance of a State Hospital or some other institution down there upon City property.

Senator Sage—Or Albany, because the Capital is located here. Mr. President, Mr. Chairman, I am merely showing that we are not trying to get anything out of the way for Albany. We never have. You see very plainly we have not asked the State to pay taxes.

Senator Emerson—Will the Senator from the 16th answer one question on the forest lands question?

The Chairman—The Senator refuses to yield.

Senator Wagner—If I thought the Senator had followed this discussion and was really considering these appropriation bills, I would yield.

Now I am not going to offer amendments as I am not going through a perfunctory proceeding; I merely point out the fact that our appropriations this year are \$60,000,000 and last year \$63,000,000; that the administrative expenses have increased \$7,000,000 since the last Democratic Administration. The bill is extravagant. Then it is \$2,500,000 more than the Governor submitted to this Legislature, and which he did as a result of a careful analysis and after hearing all of the heads of departments; that on the question of salaries alone this bill has been increased over that which the budget presented by over \$300,000. It has many extravagances in it. It ought to be reduced by a large sum, and it is far in excess of the administrative expenses of the Glynn Administration.

Senator Sage—Mr. Chairman, we have heard the devil whipped around the stump as far as the sinking fund is concerned. I imagine we will hear that every year. Nothing new was said this year and the Senator from the 16th was kind enough not to say so much about it as usual.

Senator Wagner: Well, I am talking to empty chairs and we can't get much enthusiasm. Let me ask you one question right there: Isn't it a fact, under the present method of contributing into our sinking fund, at the end of twenty-two years the total amount for amortizing the funds will be in those funds?

Senator Sage—I am perfectly willing to accept the Senator's figures. I know he has figured it up.

Senator Wagner—Is not that unjust to the taxpayers, and is not that relieving the taxpayers of the next twenty-two years who ought to contribute?

Senator Sage—I am not arguing on the justice or the injustice of the sinking fund, but trying to say a few words about the sinking fund. It comes up again and again. I know the thing was wrong; I know an error was made; I know we have more money there than we should have, but that is entirely beside the question today, because not being a constitutional lawyer, I don't know how to get it out.

Now another part of the Senator's speech was devoted to criticism of the accounts, the appropriations in this bill, and I would like to say a few words about that. The principal criticism in the overhead charges, was it not?

Senator Wagner—It is all through. There are a lot of details, such as your printing appropriation and all that. It is useless for me to go into all of that now.

Senator Sage—But the salaries are the thing that he objects to. That is the principal criticism?

Senator Wagner—No, it is not.

Senator Sage—I mean the amounts.

Senator Wagner—Yes.

Senator Sage—Now as to the overhead charges in this year's bill as compared with last year's bill—and I hope the Senator from the 16th will listen, because he is a fair man—and will take these figures to heart.

Senator Wagner—Have you got the figures for 1914 with you?

Senator Sage—No.

Senator Wagner—That is important. I would like to compare them with the figures for 1914.

Senator Sage—I am sorry but I cannot look those figures up now. (Turns around and talks to Senator Wagner, reading from report. Inaudible to stenographer.)

Senator Wagner—That is a law providing that if a tramp is apprehended in a county, the State contributes thirty cents a day? Is that the law?

Senator Sage—I don't remember; but the law has been on the statute books for some years.

Senator Wagner—There is a vagrant law and a tramp law. We are helping you maintain the tramps.

Senator Sage—The Attorney General's increase, \$65,000, was in last year's supply bill. This is an overhead expense.

Senator Wagner—Will he tell us what the increase is? I meant to call attention to this.

Senator Sage—During the Democratic Administration large sums were appropriated every year for outside counsel, hired by the Attorney General—yes, there were (to Senator Wagner). I cannot give you the various figures now, but you will find in last year's supply bill a number of items; employed by the State. Instead of employing this outside counsel the Attorney General's counsel is attending to all of it. The Attorney General today is not employing outside counsel. He is taking care of everything in his own office.

Senator Wagner—The appropriation for the Attorney General is \$103,000 over the Carmody appropriation.

Senator Sage—And if you will look up the amount paid to outside counsel you will find—

Senator Wagner—That it was \$100,000?

Senator Sage—Yes.

Senator Wagner—Oh, no.

Senator Mills—Oh, yes.

Senator Wagner—Oh, no.

Senator Mills—Oh, yes. I had a very distinct recollection as to the amount paid for counsel retained by the State and for that very year, 1914, it was over \$120,000 for special counsel fees, and one other large item paid a single estate—

Senator Wagner—The Attorney General's office has nothing to do with that.

Senator Mills—I understand that, but this was special counsel retained by the State.

Senator Wagner—The Senator is purposely misleading this body when he talks about special counsel; special counsel employed by the Comptroller to take charge of estates has nothing to do with this. We are not speaking about this at all; because there are the same special counsel today.

Senator Mills—If you will use the same industry in looking up the amounts for special counsel in the last three Democratic Administrations, work that is today being done in the Attorney General's office, you will find a great saving.

Senator Wagner—That is absolutely incorrect.

Senator Sage—The Senator knows that he is not.

Senator Wagner—I know Governor Sulzer employed some special counsel.

Senator Sage—Yes, and Governor Glynn.

Senator Wagner—Not Governor Glynn.

Senator Sage—Yes; we are paying \$7,000 butter and egg investigation, and counsel is in that, and we are paying this year one of the items for the Honorable Mr. Osborne—

Senator Wagner: That has nothing to do with the Attorney General's office.

Senator Sage—Yes, but the Attorney General is now doing that work.

Senator Wagner—Not that character of work.

Senator Sage—Yes.

Senator Wagner—Well, I am not going to sit here and argue with the Senator.

Senator Sage—The legislative increase is \$222,115. \$175,000 of this was last year carried in the supply bill. (Reads further from the sheets to Senator Wagner. Inaudible.)

Governor Glynn's administration was responsible for the present organization of the Health Department.

If Senator Wagner was at all conversant with the Health Department in the Glynn Administration you will find that they have started on a course which will cost the State several million dollars a year, unless curbed, and we have tried our best to curb that.

The Industrial Commission, etc. Institutions. Of course, the Senator would not want to starve the inmates.

Senator Wagner—Of course, there may be extravagance there too. There is an extraordinary increase over the last Glynn Administration of nine hundred and some odd thousand dollars.

Senator Sage—There is one rather strange thing, \$170,000 for teachers in the State of New York and owing to the fact that the City of New York was not on to its job last year, was the first year we appropriated to take care of the increase, because they never knew they needed it and the Senator from the 16th last year was anxious to strike that out until I explained to him it was going to New York, and the same thing was left out of the Governor's budget.

State College and Normal School—

Senator Wagner—The State Athletic Committee, a slight increase there? I am only taking a few items. They all say the increases are necessary. The trouble is if the majority body here had permitted the minority committee report which I recommended, we could have an intelligent and scientific criticism of this budget.

Senator Sage—Mr. President, if we had that minority committee we would be adjourning some time along next October. All I want is for the Senator from the 16th to be fair. It is easy to say these are not necessary. If he shows me any that are not necessary, I wish he would point it out.

Senator Wagner—How can I tell? There are increases, the Attorney General is getting more than Carnody got in his last year. Now, personally, I cannot account for such a tremendous increase in that department.

Senator Sage—If he goes to the Attorney General's office he can.

Senator Wagner—Yes, it was enough to say that we need them, but I know a good many deputies appointed there at good fancy salaries. If I could have had opportunity to have an examination made, or a committee to determine whether or not these increases were justified we could have real criticism here.

Senator Sage—The Senator was at perfect liberty to sit in with us and we would be glad to have his help, but if he had done that he could not have been the minority leader.

Senator Wagner—Now, you know how welcome I would have been in the inner chamber making up appropriations.

Senator Sage—We would have been delighted and glad to show him how it is worked. (Laughter.) I mean that.

Senator Wagner—If the Senator will bear with me a minute, on the \$88,000 increase on the State Fair, that was put in there after a Democratic Commission was put out of office and the Senator from the 38th got his own commission in and he then insisted on the money being put in the supply bill.

Senator Sage—It has always been carried.

Senator Wagner (reading from report)—State Prison, increase \$119,000.

Senator Sage—Costs more.

Senator Wagner—A large increase.

(Continuing reading.) Charitable institutions, increased. Conservation Commission, increased.

Senator Sage—This was all and more, carried in the Supply bill last year.

Senator Wagner—I would like, while on the Department of Conservation—it is pleasant to point out as we go along—last year one of the extravagances pointed out in the Conservation Department was a counsel at \$6,000 a year and the bill itself provided for his abolition. I was interested to notice this year that he comes back again in the bill, and while we abolish him in the Conservation Act, the appropriation bill has the counsel at \$6,000. You may apologize for it and explain it, but I wanted to call attention to it.

There is the Department of Agriculture—

(Senator Wagner, Senator Brown and Senator Sage confer and read from the report.)

Senator Sage—Now there isn't any use going through the rest of this thing.

Now I don't think it any use to go into these itemized appropriations any more. As far as one criticism which has been made here tonight, about the total itemized appropriations, is concerned, I think everyone realizes what we have tried to do this year, to get as near as possible to the bill prepared by the Governor or by the people working for the Governor. The Senator from the 18th has said that he believes in giving the Governor or somebody else the power to shift within schedules.

Does he realize this—and I am not speaking of the Governor, any more than I am speaking of anybody else, Governor or Comptroller or Chairman of the Finance Committee,—that in giving that power he gives absolute power over the entire personnel of the State service, and is he willing to give that power to anyone? Not to the Governor, or the Comptroller, or the Chairman of the Finance Committee, it *should be given to no one*.

When we appropriate, and appropriate in the open and get this bill out here in the Senate, as we expect to do next year, by March 15th, so that anybody can go through all our items and have all the time for study, and after we do that and pass the bill and say to the people, here is the bill and here is the way your money is appropriated, do you think we should give any one, the Governor, the Comptroller, or the Chairman of the Finance and Ways and Means or anybody else, the power to change items to suit himself? If he thinks so, I do not. And that is the reason we would not stand for that. We have changed the bill as little as we possibly could. I think there ought to be more leeway in all the items, except the items of personal service, and a little more leeway there, but I do believe in the itemizing of personal service in all of the departments except the Prisons, Charitable institutions, Hospitals and the Agricultural schools. In these various departments it is of course impossible to get an itemized budget that would be satisfactory, and, to show you how impossible it is, the appropriation for the hospitals is \$4,000 less than they could have gone on with. It is not that that money is to be spent, but they have to have that leeway and that amount of money appropriated beyond the minimum needed. With charitable institutions it is worse. Some of the increases throughout this bill are due to closely itemizing the bill. You cannot get away from it. You cannot make a bill like this, closely itemized, no larger than a bill where leeway is given. But that does not mean that the money is going to be spent where it is itemized; they can spend only for those purposes and the amount of surplus will go back to the Treasury. It makes your appropriation bill larger, but it does not make your expenses larger, the fact that you are itemizing, and I believe the people who have had experience will agree with me, that the fact you are itemizing is a good thing. I don't care how clever a chairman of a finance committee was, the department could fool him and they could conceal the man they wanted and he could not find out. Today each position is put down so that all can know and it is the first step towards standardization of the State service. This is the beginning of it. I fully agree with that part of the bill, and I am glad to see it done; but if you make a hard and fast rule with the Excise Department, or the Comptroller's Department which shall apply in the same way to the State Hospitals or the Agricultural Schools, you are doing wrong, and I hope the next time this bill is drawn those people will have justice done them, which I don't think is done them this year.

Mr. Chairman, I don't know of anything more that I care to say on this bill.

I do want to say one other thing, and that is that I think everybody knows there is a good deal of work connected with this bill. The Finance Committee and the Ways and Means Committee have worked together, principally the Chairmen of the two committees. They have gone over this thing as carefully as they could, and I want to pay this compliment to the Chairman of the Ways and Means Committee of the Assembly, Mr. Maier. I say that he has worked harder and more continuously than I have on this bill, and that his help, and in every way, the way he has treated this matter, the way he has stood up under pressure, and the way he has acted throughout, stamps him as one of the most efficient men that I know of who have come to this Legislature in a good many years, and I want to say this in this Senate, for he has worked harder and more loyally on this bill than I have.

Senator Brown—Mr. President, I am very much obliged to the Senator from the 18th, the Senator from the 16th and the Senator from the 28th for this discussion. It has given me time to think of one or two things which are of some interest.

Now, the Senator from the 16th announced that no State tax was necessary. That a direct State tax was wholly uncalled for. Well, let us see about that. We find that the balance on June 30th will be \$10,146,000. Now if we had not put in the nineteen and a half millions in the direct State tax, there would have been a deficiency of nine and a half millions on the 30th day of June, 1916. That is a little lesson in arithmetic that I think is simple enough for the students in the primary financial school in New York City.

Senator Wagner—You are assuming that we consider the appropriation bill you passed a fair and economical bill. We contended against many of the items in that appropriation.

Senator Brown—Yes; in the same way as tonight, striking against the statutes and the constitution. You assume the constitutional provision in relation to sinking funds is wrong, or has been wrongly interpreted for twenty years; you assume that the tax for the Adirondaeks is wrong and therefore there ought not to be any appropriation to discharge the State's obligation, and you assume that the bill repealing the provision for county roads aid will be repealed and therefore it was the duty of the Finance Committee, before it became a law, to omit the items. I call that sub-primary.

Senator Wagner—Don't you assume it is to be repealed?

Senator Brown—Yes; but until it is repealed it is the duty of the Finance Committee to comply with the statutes of the State.

I do not propose to be diverted from this little story. I will be interrupted, but I will not lose the main thought. There is nine and a half millions in the hole, if we had not levied the direct state tax. Well, then we need a working surplus of five millions. The State ought always to have that. There is fourteen and a half millions. Then, if the State had not approved the twenty-seven million dollar referendum there would have been \$3,600,000 dropped out there. There is \$18,100,000—a pretty story, isn't it?

Senator Wagner—The way you tell it.

Senator Brown—A very pretty story—and there is not any getting away from it.

Senator Wagner—Oh, yes.

Senator Brown—Oh, no. No escape at all. You have taught me a number of things but not in finance tonight except to be careful not to make such statements as you have made.

Senator Wagner—It is impossible.

Senator Brown—I will be very careful about that.

So we have eighteen millions. We would have been wrong if we had levied the tax of 1915. That is all. You set them down, and my friend from the 15th (referring to Senator Boylan) will help you add them up. That will be all right.

Senator Wagner—We will not ask you to help, because I would not be accurate.

Senator Brown—Yes, I understand about that.

Now, Mr. President, it is a very different situation from a year ago. Ten millions in the Treasury and the money is there and is going to be applied to the expenses of the State. In June, 1915, the Comptroller of the State was scurrying around in the purlieus of Wall Street to see if he could not borrow enough money to pay the schoolmarms. They had to go without pay and vacation until he could raise the wind on the strength of the Democratic budget of the year before. That is interesting.

Senator Wagner—Does he know that the Comptroller should have taken that money from the sinking fund, as previous administrations, including that of Governor Hughes and that of Governor Higgins, had done, and saved this interest on the money which he could have done?

Senator Brown—I deny that Governor Higgins ever took a dollar out of the sinking fund. I know that ever since the Democrats came into power, since 1911, they have had a terrible itching to get at the sinking funds. The presence of ten or eleven millions that they could not get their hands on has driven them almost to distraction and they could not quiet the itching, they could find no lotion with which to do that, and they had the most awful time I ever knew any party of men to have; but by one means or another, through the stand of Attorney General Carmody and the Comptroller's office of the Democratic party we were able to hang on by the gills until the time passed that you occupied office and the sinking funds were there yet undisposed of and undistributed, and we have not been very uncomfortable since we came in because we could not sow it to the winds.

Now the sinking fund proposition is a very peculiar one. We have an amendment in this year to provide that hereafter the life of bonds shall not exceed the probable life of the improvement. It is a fact the bonds for the highways will exceed very much the life of the improvements. To-wit, the life of the improvement is ten years and the bond is fifty years—just five times the life of the improvement—and my friend is very much distressed because those bonds are going to have money enough in the sinking fund to pay for them in thirty years.

Senator Wagner—Twenty years.

Senator Brown—Thirty—arithmetic comes in again. Thirty years.

Senator Wagner—Look at your Comptroller's report.

Senator Brown—I don't mind a little difference of ten years. You were more than a thousand years away. (Laughter.)

Now, Mr. President, we have reviewed very briefly what our happy condition would have been if your policy had been pursued, the Senator from the 16th, in 1915. We would have been almost as happy as we were last year in June and as we were on the 30th day of September, when if it had not been for the six millions that the Comptroller borrowed down in New York City, we would not have had money enough to pay the men that sweep out the office—that would have been a very comfortable time indeed and my friend from the 18th, over there, I have never been quite sure where he stood. I think that he runs with the hounds and the hare both, a little. Now he is much in favor of introducing into State affairs the excellent financial methods of the City of New York. When we are not discussing State affairs, nothing is worse than the financial situation of the City of New York; but when we are discussing State affairs he would transfer and transpose the New York method into our affairs. Well, they do pretty well down there, they are never behind the lighthouse more than a hundred and ten or a hundred and fifteen millions for short-term paper in anticipation of taxes, at a clip, and they never catch up. There is always a deficit.

Senator Bennett—Will the gentleman yield?

Senator Brown—With pleasure.

Senator Bennett—(Remarks to Senator Brown, inaudible at the stenographer's desk.)

Senator Brown—Why lug the New York City methods into the State? We have simpler ideas. We are a settled, country folk, and we do not understand how you conduct those matters successfully.

Senator Bennett—(Again remarks inaudibly to Senator Brown.)

Senator Brown—Well, you wanted power to transfer the money from a different purpose from what it was appropriated for; you wanted to bring that

up here, and my friend wanted to take the money out of the sinking fund. Now, he got that from New York: They have between eighty and ninety millions in the sinking fund in New York, on paper, and not a dollar in money. Nothing there but paper, printed by a machine, and in computing the debts of the City of New York they very conveniently take the sum total of their indebtedness, the amount of their paper, in the sinking fund, and that is all there is to the sinking fund.

Now for my part, I prefer the rural method of finance. It strikes me on the whole as a little safer.

Well, there is another thing about it. I showed you that we could not have lived and been provided for at all if it had not been for the referendum. That is a pretty fair justification for the eighteen million dollar direct tax.

We were lucky in our receipts and economical in expenditure and these two forces together gave us one and a half million more than we expected to have. That is not an unhappy result. Not too bad, in the course of the year. Now, last Spring, after you had been running the government for four years, we had to put on a tax of nineteen million dollars on the State and you had to pay approximately thirteen millions in New York. Now this year you have not got to pay anything. You are just one million three hundred and sixty thousand dollars better off on our financing than you were on yours, on the direct tax. Now, really, couldn't you bring us one of the earliest wildflowers for that, in the morning? I think you will find a few in blossom in the woods. Just bring us a little decoration for that. It is worth while mentioning. You did not say anything about it, but really and truly it is not too bad, and besides, we have done a few other things for you. We agreed today to amend the Excise tax and you will get a million or two out of that. We have taken the whole of it this year for the State, for the reason that if we did not we would have to levy a direct State tax and we thought that New York City would rather devote her share of the excise tax, of which she only pays sixty-two per cent, to the wiping out of the indebtedness this year, than to pay sixty-eight per cent by direct tax. I hope we will not be too severely scolded for that. At any rate, the statute is going on the books and you are to have your million dollars annually after this year.

Then we have, after trying for three or four months to find out in vain what you pay for your Public Service Commission in the City of New York, we have provided by law that that expense shall be borne by the State after this year. We would have given it to you this year if you cared a snap about six hundred thousand dollars. Why, six hundred thousand dollars in a \$212,000,000 budget—you cannot make a man drop an eyelid from the City of New York on six hundred thousand dollars. Nobody will get up at eight o'clock instead of nine o'clock in the morning to make out a list so that we can put it in our budget by itself. The mere fact that we are approaching bankruptcy is nothing; we are rich; and a mere six hundred thousand dollars—that is to laugh. (Laughter.)

That is the reason you have got it, because there was nobody in New York public-spirited enough to get around and bring the list up here.

Then we were going to give you four hundred thousand dollars of the Automobile tax.

Senator Wagner—When? Next week?

Senator Brown—No, right away, on the first collection. Well, we are, you ought to have found that out. New York is entitled to it and she is going to have it.

And we have repealed, or will have repealed this year, the provision for aid to counties adjoining cities of the first-class, and the provision permitting construction of roads in cities of the second and third-class up-State, and out of those two sources, you will save another million—that is three millions. While you are not going to get it all this year, you will get it next year, you will have that three millions, and it will be a permanent source of income and it will be about like a peach to a six-year-old boy, and at the same time we are going to hang around and double it for you somewhere.

Senator Wagner—Next week?

Senator Brown—No, that will be the year after. We cannot come too fast on that. But we are going to try to improve your methods of finance down

there. We passed bills in the Senate, which, if you won't oppose them too vigorously in the Assembly, will be worth three times that annually to you in New York.

I know your argument: We have lived in debt so much that we have got to live as a bankrupt hereafter. But the State is not going to stand for that; it is going to put you on your feet again—(replying to some inaudible remarks of Senator Wagner) if you only did—I apologize for what I said—I am glad to know that you and I agree on it.

The truth is that you and I agree on the inside so much better than we do on the outside.

Senator Wagner—That is the truest thing you ever said.

Senator Brown—If the people only knew how nearly you agree with me in what I say, they would laugh at all this time spent in discussion of the subject. (Laughter.)

(Interruption by the gavel.)

Well, I apologize, Mr. President, for taking up the time of the Senate. It is another lesson in New York City Financial Primary School, First Grade.

Senator Wagner—I can see how fond the Senator from the 35th is of New York. Of course he is witty and amusing, but to one who has actual knowledge of the facts when he talks he tries the patience tremendously. He uses figures like a child uses a rubber ball to play with, just to suit his own purpose.

Now, he began by saying the Democratic Administration was looking around for money and they saw this excess in the sinking fund and their mouth was watering, and they could not get at it quick enough—what is the fact about the Democratic Administration as compared with the expenditures under the Republican Administration? Why, in two years you have increased your expenditures, your expenditures for government by seven millions; and see the extravagant expenditure of the public funds.

Senator Brown—Mr. President, will my amiable friend permit a question?

Senator Wagner—Yes, if it is not witty—just a single question. Don't try to make people laugh, get down to the facts.

Senator Brown—I am serious about it.

Senator Wagner—I refuse to yield.

Now, Mr. President, the Senator from the 28th, in discussing the appropriation a moment ago admitted that the appropriation for the ordinary expenses of government was three million dollars for the expenses last year, so that in your own administration, from the mouth of your own Chairman of Finance Committee, you conceded to an increase of three millions in the ordinary expenses of government. Now don't talk about who is after the millions, and who wants to spend the public money. My estimate is about a million more than that of the Senator from the 28th. Now, who is after this money? I mean Senator Sage, in his defense of the appropriation bill, he admitted an increase over last year, during your own administration, of over three million dollars merely in the administration of the department. Now, don't talk about extravagance and make these witty speeches about the Democrats seeking to get money wherever it may be loose. I know it is witty and it sounds good, but it is untrue. The first year of the Dix Administration, for the expenditure of the administrative department, it was less than the last year of the Hughes Administration; and in a year and a half you are proposing to increase the expenditure of government by seven million dollars. Now, I am serious about it, because I know what I say is true. I am not going to use figures like a magician and try to amuse the galleries. I am going to speak facts. Now we did say there wasn't a direct tax needed last year, and there wasn't. If your appropriation bill of last year had been reduced to the sum necessary to administer government, you would not have needed nineteen millions, and the appropriation bill of this year justifies the assertion which we made then.

Now the Senator says that this absurd proposition of taking money out of the sinking fund, so far as sinking funds No. 2 and No. 3 are concerned, why, you are doing it here. You are appropriating interest out of the sinking fund No. 3, although you are making no appropriation into that sinking fund, and you are recognizing in that a transfer for which I am contending with reference to the other sinking funds, and the Senator says he does not know the con-

stitution, and the gallery laughs again. Of course, no one can make that assertion, but here is the constitutional provision, Section 5, Article 7, "The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided"—namely, principal and interest. Now all I am contending, is that the moneys in that sinking fund, put by mistake, as everyone admits, shall be used for the payment of interest and the extinguishment of the principal of the debt. Is that diverting the sinking funds? "Purpose for which it was created," and the Senator fails to say that in the appropriation bill itself there is no appropriation made for sinking funds No. 2 and No. 3, thereby recognizing the very principle for which I am contending, that a surplus or excess can be used as it is being used this year, for the payment of both principal and interest, and if you will use that—

Senator Brown—Will the Senator permit an interruption?

Senator Wagner—Yes.

Senator Brown—If it is demonstrated upon the return of the Senator from the 28th that appropriations are not made as required by the referendum next year, by the necessities of the debts, in the appropriation bill, under the Constitution, I will not vote for the bill.

Senator Wagner—Now, I will show you what the difference is between the two.

Senator Brown—Well, I doubt that.

Senator Wagner—Well, I will show you the difference between sinking fund No. 3 and 4 is this: In the statute authorizing bonds for fund No. 4, there was a provision that a certain fixed rate shall be levied each year upon the assessed value of the real estate in this State, and the same shall be paid into the sinking fund, this year, unchanged. Now, the only provision in the Constitution, so far as sinking funds are concerned, is that a sum shall be paid there each year which at maturity would amortize the bonds and a sum to pay the interest of the bonds for which the sinking fund was created. Now the Senator may contend that the specific rate fixed in the law was a contract with the bondholder. He himself cannot contend that, because last year at the polls they defeated a proposal which he offered, amending the Constitution so as to permit using the excess in the sinking fund for interest.

Senator Brown—Mr. President, that was carried down by the Woman's Suffrage Amendment, and my friend's constitution. The two together were too much for it.

Senator Wagner—No, I was against the Constitution, just as you were.

Senator Brown—It was unfortunate.

Senator Wagner—Why was it necessary to amend the State Constitution? If you contend that there is a contract there, the amendment of our State Constitution could not impair the obligation in that contract, for your Federal Constitution and the due process of law clause there would prevent, even by amending a State Constitution, the impairment of any contract obligation. But there is nothing to the contention that that is a contract, for suppose the sum specified by law was not sufficient if contributed every year to amortize the bond at maturity? You would at once say we have got to raise an additional sum in order to have an additional sum at the maturity of the bonds, to amortize it, so you see there is nothing in that contention so far as a contract is concerned.

Now, on borrowing money, let me assure the Senator from the 35th again, that if he will take the trouble to investigate the Comptroller's office, he will find in all different administrations at times money had to be borrowed, because you know indirect revenues do not come in so much per month or so much per week, there are months when there are practically no indirect revenues coming in and there are months in which they pile in and in the interim it is necessary to borrow money, and always in the past the Comptrollers have borrowed that money from the sinking fund money lying in the banks, and last year we went to Wall Street and borrowed six millions and paid four per cent, and our own money was lying in the banks and the State was only receiving two per cent from those banks. Now, would it not be just as well to have the State borrow

the money as to have the banks borrow it for us and then we go out and borrow six millions and give the banks four per cent? Is not that peculiar financing? And that is the first time we went down to Wall Street to borrow this money instead of going among our banks holding the sinking fund money and using it in their everyday transactions, and giving two per cent interest and they get five or six per cent, including the discount which they enjoy. Those are the real facts. I cannot be funny, I won't try to be funny on a serious subject, but I have the facts and the records to carry out my contention.

Senator Brown—Mr. President, I don't accept the generalities of my friend, and if there were not any specifics in it I don't suppose I ought to detain the House any further. The charge that this administration unnecessarily left money in banks and borrowed money at a high rate of interest, cannot be justified at all. There is no foundation for it whatever. It is perfectly well known that money in the sinking funds is not available to pay appropriations. That is enough. I need not say any more. If it were available to pay appropriations, we would soon be in the condition of my friend's home. We would not have any money in the sinking fund at all. We might just as well pass a statute tomorrow, abolishing the sinking fund, as far as the City of New York is concerned. In fact, you would save thousands of transactions and the security would not be decreased. I don't accept the doctrine.

Now the Senator said I talked to amuse the gallery. I talked to entertain him, and I see from his remarks that I did.

Now, Mr. President, I am perfectly willing, in view of the *profound interest* of all the members of the Senate in this discussion, to continue it tomorrow. It was my intention—I called it up for discussion last night, and nobody was ready to discuss it. We are here to discuss it now. If anybody desires to continue the discussion tomorrow, it will be held over and not passed until tomorrow. One single man will save the City from destruction. Is there such a senator?

Senator Bennett—I suggest that it go over until tomorrow.

Senator Brown—I will agree to that if the Senator from the 18th won't bring in any more of those New York theories to apply to the New York State finances.

Senator Bennett—Didn't I convert you to my theory last year? You went down there and found out —

Senator Brown—Yes, you did, you did, Mr. President, but it may lie over and *notify the Senators who are sleeping that it will lie over.*

IN THE SENATE

ALBANY, N. Y., April 19, 1916, 11:20 A.M.

DISCUSSION ON APPROPRIATION BILL

Senator Brown—Mr. President, I ask that we take up the Appropriation Bill.

President Schoeneck—The Clerk will read.

The Clerk—Third reading, No. 1001—Assembly Bill 2071. By Mr. Maier, An Act making appropriation for the support of government.

Senator Bennett—Mr. President, I would like to say a word in regard to this bill.

Of course I realize that we have got to make appropriation for the support of government, and I expect to vote for the Bill; and I realize that the makeup of this Bill is a tremendous job, requiring practically constant work on the part of the Chairmen of the two committees; nevertheless it strikes me that there are several items which might have been pruned, and the first item that attracts my attention is the appropriation for the Department of Forestry at Syracuse. I believe this Bill is on the calendar in the order of third reading today, on which is the watchful eye of the Senator from the 38th. Now, the State Conservation Commission—

Senator Walters—Will the Senator yield? You say that that appropriation should have been pruned more than it has been pruned?

Senator Bennett—It should have been whittled.

Senator Walters—Does the Senator know what he is talking about?

Senator Bennett—I will leave the Senator from the 38th to decide that for himself.

Mr. Chairman and Members of the Senate, the State Conservation Commission has under its administrative charge a million and a half acres of land, nurseries, for the production of ten million trees per year, and general forest fire protection. There is also a school of forestry at Cornell, and at Syracuse.

The State Superintendent of Forests, under the Conservation Commission, with all this great reserve under its care, draws a salary of \$4,000. The Professor at the head of the forestry course at Cornell draws a salary of \$3,750, while the Dean of the school at Syracuse draws a salary of five thousand dollars. If you compare the importance of the three positions, I think you will see readily that the position of the head of the course of forestry at Cornell is a more important position than the positions to which the additional salary is being paid. The Cornell Faculty having to do with Forestry, with the exception of the Director, receive more salary—(inaudible); at Syracuse the administrative staff receives \$8,564. The professors (inaudible) for maintenance and operation—(inaudible).

Senator Sage—Mr. President, will the Senator give way?

Senator Bennett—No, I won't give way.

Now, when we come—we have in this Bill before us a segregated budget, which is segregated to a much greater extent than the budget of the Governor, nevertheless we find among the appropriations for the Attorney-General, additional deputies, \$20,000 (?), without specifying either the number of deputies or salaries. We find that in addition to the large amount appropriated for the Attorney-General, and without specification, the Excise Bureau, \$67,000; Department of Health, \$4,000; State Industrial Commission, legal bureau, \$3,200; State Tax Department, \$7,800; Educational Department, \$8,400—these amounts being for the legal division staffs.

I am inclined to think that the State business does not require all that tremendous expenditure for the service of lawyers. I will admit that the legal profession is overcrowded, and some of us do need probably—perhaps a part of them must get a living on the State.

Here is one item that I call especial attention to: The Banking Department has a provision for salary expenses, of \$157,000,—without any limit.

Senator Brown—What department?

Senator Bennett—The Department of Banking.

Senator Brown—Will the Senator permit an interruption? About that, just a second. It is never known what the compensation of any particular

examiner in the Banking Department will be, for the reason that it is based on services rendered, and therefore it is impossible to itemize it.

Senator Bennett—I would also call attention to the fact that some of the items which are appropriated for the schools and hospitals (inaudible) and Letchworth Village, we provide them a (inaudible) at \$1,000, and here is a laundry, at \$32,000, another laundry on Long Island, \$35,000; another storehouse on Long Island, \$60,000—if you go down the list, you will find they are all entirely out of proportion in that class, to make it not only comfortable, but luxurious. And the last item is the well-advertised Panama Commission. I know that that Commission has finished its business, and was on the way from San Francisco by freight and was held up on account of congestion in the freight terminals caused by the European war, but we find in this appropriation bill a reappropriation for the Panama, a reappropriation of \$47,606.

It is useless prolonging the enumeration of these items. I think the mere naming of them shows they are excessive, but I would like to reiterate the point, that the State is not meeting the issue before it squarely. It was admitted in the debate yesterday that we are appropriating at least ten million dollars in excess of revenues—that was admitted by the Senator from the Twenty-eighth—and in my opinion we are going to appropriate twenty millions in excess, but we will let it go at ten millions. Last night the Senator from the Thirty-fifth said the working balance should be five million, and if we appropriate only ten millions more, we arrived yesterday at the conclusion that at the end of the next fiscal year we would reduce our bank balance at the end of the year to a million and a half; and if the bill goes through to pay to the localities, one-half the motor vehicle tax, it may not amount to enough to wipe out that balance, and at the end of the next fiscal year the treasury will be absolutely empty. If the program goes through for New York City, it will not only be empty, but we will have a deficit which we had to make up last year by a direct tax.

Now, Senator from the Twenty-eighth, I called attention of the Senate to the fact that the reappropriation part of this bill, namely, Part 6, was not footed up in the summary, in the big sheet. First, I think the Senator from the 28th said that did not amount to much, but if you take out from Part 6 the amount appropriated out of Canal Fund, and Highway Fund, you will find the amounts which are appropriated from the general fund amount to \$87,300, and if you add that to the deficit, you have a good deal bigger deficit. Now the gentleman from the Twenty-eighth, after that, said that these amounts were taken care of in some other way.

Senator Sage—The explanation is that the Comptroller in making his estimate reserved money necessary to take care of these appropriations, and so they do not appear in the estimated amounts at the end.

Senator Bennett—Is that included in this reserve of two millions?

Senator Sage—Yes, it is included in that two millions.

Senator Bennett—Does this interest payment—was this interest payment from September 1, 1916, or 1, 2 and 3 of the highway?

Senator Sage—(Answers Senator Bennett, but inaudible to the Stenographer.)

Senator Wagner—They use the excess in the sinking fund for the purpose of paying interest; they are actually doing it, for they are appropriating it out of the sinking fund, and no mention is made of No. 2 or No. 3.

Senator Bennett—Now yesterday, after going over all the figures, there was absolute unanimity on the point that we are appropriating ten millions more than our revenue.

Senator Sage—We are? I would like to say—I ask the Chair that Mr. Reusswig be allowed to answer any questions the Senator from the Sixteenth may ask.

President Schoeneck—That privilege will be extended.

Senator Bennett—Mr. Reusswig, if you will turn to the last page of this prefix, you will find there a cash balance of \$12,146,000: will that be the actual cash balance on June 30th, 1916, in the general fund as shown by the balance of your books?

Mr. Reusswig—Yes, what we estimate as of that date.

Senator Bennett—Now, what is included in the next item—Less reserve, \$—(inaudible) reappropriation.

Mr. Reusswig—Such of the current appropriation bill—the one made to expire—(inaudible) the time between the—it would make it impossible to pay it out before the first of June.

(Mr. Reusswig's answers were delivered in a very low tone of voice and most of his replies were very indistinct.)

Senator Bennett—Is your present capital included in that \$—?

Mr. Reusswig—It is not in that.

Senator Bennett—Then you have a million on deposit somewhere?

Mr. Reusswig—Yes.

Senator Bennett—In what bank?

Mr. Reusswig—(Shakes his head.)

Senator Simpson—Mr. President, may I ask that the gentleman speak louder, so that we can hear him?

(Interruption by gavel.)

President Schoeneck—Conversation in the Chamber will please cease.

Senator Bennett—Is not your present capital fund just like any unexpended balance of appropriation which we reappropriate and then write the balance on the book?

Mr. Reusswig—I cannot answer the question without referring to our sheets.

Senator Bennett—Well, you don't know whether the present capital fund of twelve million dollars is in this fund or not?

Mr. Reusswig—I could not state it separately.

Senator Bennett—Has all of the direct tax of last year come in from the localities?

Mr. Reusswig—No.

Senator Bennett—Has any of it come in?

Mr. Reusswig—About one-third.

Senator Bennett—When will the balance of it be paid?

Mr. Reusswig—Prior to June 30.

Senator Bennett—So that in estimating this balance, you include the direct tax?

Mr. Reusswig—Yes.

Senator Bennett—Now, you include in that everything that is coming in from the balance of the direct tax?

Mr. Reusswig—Yes, we do.

Senator Bennett—You remember last year we imposed a direct tax of about ten million for general expenses of government, about nine and a half million for sinking fund?

Mr. Reusswig—Yes.

Senator Bennett—Nineteen and one-half million all together, practically. As that money comes in, it is all paid into the general pot?

Mr. Reusswig—Yes.

Senator Bennett—So that as this tax comes in, it is all put in the general pot?

Mr. Reusswig—Yes.

Senator Bennett—And you estimate a balance of twelve million, one hundred and forty-six thousand dollars by including in that the entire balance of direct tax yet to come in?

Mr. Reusswig—Yes.

Senator Bennett—Now, if you will turn to page 644 of the Appropriation Bill, down at the bottom, you have the highway sinking funds, interest, \$660,000, next to the last item; amortization, \$155,000. In the Governor's budget, that amount is \$1,320,000.

Mr. Reusswig—It has been reduced to \$660,000, for the reason that the amount of September 1st, 1916, interest, has already been covered by previous appropriation bills.

Senator Bennett—You have just stated that as the balance of direct tax comes in, it will go into the general pot; now, does not that payment of interest on September 1, 1916, have to come out of this general pot, in view of the fact that the entire balance of the direct tax goes in there?

Mr. Reusswig—It does not, because the twelve million balance is arrived at by assuming the expenditures up to June 30, and these expenditures assume contributions to the sinking fund.

Senator Bennett—Have you your sheet with you showing that?

Mr. Reusswig—I have not, I am sorry to say. I did not expect these questions, so I have not it here.

Senator Bennett—I wonder if we could send for that?

Mr. Reusswig—Yes.

Senator Sage—Mr. Reusswig will send for his sheets and have them over here.

Senator Walters—Is the Senator from the Eighteenth finished?

Senator Bennett—No, he is sending for the sheets.

Senator Walters—If not, if the Senator has not finished, if he will permit me, I cannot let this opportunity go by without saying something in relation to the action of the Finance Committee toward the College of Forestry at Syracuse. I want the Senator to understand that they are educating there now some three hundred students. It is practically one of the largest forestry colleges now in this country. The economical ideas of our Finance Committee are reflected strongest in the itemizing of the allowances made toward that self-same college of Forestry.

The special bill which the Senator has seen here on the calendar, was made necessary by virtue of the decided use of the pruning knife which he has mentioned. There was a deficiency in 1914-15 of some \$7,000. That item was not allowed in the appropriation bill. The College of Forestry has four experimental stations, one in Syracuse, one in Montakene, the Adirondaeks and one in——. Now, unfortunately, but in no spirit of criticism—although I thought the Finance Committee was somewhat niggardly in their allowances—they did not allow us a single dollar for day labor which was absolutely necessary to take care of these experimental stations, and this special bill includes an item of \$2,500 for day labor. Now that item for day labor goes even further than to take care of the experimental stations, because we have a building completed and ready for occupancy. We will build there a power station which I hope, and which it is represented to me, will be completed on or before November 1. Now, the economical streak of the Finance Committee resulted in denying to us a fireman or an engineer. We are provided with a single janitor; no day labor; no day labor money. I have been asking the Finance and Ways and Means Committees how they expected the cleaning of the building to be done, and what they expected to pay, and so I assume that with this \$2,500 item in this special bill, we may be able to get janitor service. I am not going into details, but I can assure the Senator that there has been no evidence of extravagance whatsoever in allowances made to the College of Forestry, but on the contrary I feel very justified in standing upon this floor and complaining somewhat as to the treatment which the College has received at the hands of the Finance Committee.

Senator Sage—I want to say something about this School of Forestry to the Senator from the Eighteenth: I don't think the State ought ever to have started a school of forestry. I think it was a mistake. I don't think the State ought ever to have started a school on Long Island, although the Senator from that district disagreed with me. But the State has started too many agricultural schools, and I think too many normal schools. But the Finance Committees of the Legislature, in case the State has started these schools, has got to provide for their maintenance, and I think the Senator from the Thirty-eighth knows the way he feels about the way we treated his forestry school; and that will show to you, and has shown to you, that we have cut the appropriation down to a minimum.

Senator Walters—Lower than that.

Senator Sage—We have done it as much as we could in all of these institutions.

Senator Bennett—(Inaudible)—consolidate?

Senator Sage—I might advocate it, but I don't think I would get away with it.

All these criticisms are all right. There is no reason why a bill should not be criticized, but there are a lot of people who criticize who do not realize that after a State activity is started, either by a Democratic or Republican administration, if you start a forestry, an agricultural or a normal school, or a hospital, we have got to appropriate money for running that hospital or school. We have tried our best to keep these amounts down to the lowest minimum.

One other thing I would like to say to the Senator from the Eighteenth, has he ever visited the great insane hospitals of the State of New York? Does he know that they are practically cities in themselves, some of them; and does he know that when he started talking about a laundry for an institution, \$30,000 or \$50,000, what it means to build one of these laundries and heating plants to take care of these great communities? It is absolutely different from any private institution. They are enormous things, and I would like to have the Senator from Long Island say just one word about some of these hospitals, because he knows about them, and he can tell the Senator what it means in building these heating plants and laundries, and this Legislature has not appropriated enough money for the hospitals in some years, and we have got to take care of these appropriations, and the only reason the appropriation has been cut as low as it has is due to the fact that the Ways and Means Committee and the Finance Committee both feel that on account of the enormous increase in cost of building materials this year, stone, brick and mortar, it would not be wise for the State to appropriate money to build buildings, where the cost was going to be from 25 per cent to 50 per cent more than it would be in an ordinary year, and therefore we have on that ground alone practically starved some of these institutions of the buildings they actually need. And I would like to have the Senator say one word about the hospitals, as he knows them.

Senator G. L. Thompson—Mr. President, in connection with these hospitals, I might say, briefly, that on Long Island we have perhaps one third of the insane in two vast institutions, and being quite familiar with the conditions in these hospitals, I venture to say that if the Senators themselves would visit there, they would find a condition of affairs which would appeal to them in not denying the hospitals these improvements which they request. When you take into consideration what these new plants mean: it means efficiency, economy, with ten thousand insane in two hospitals. They require improvements every year in order to keep up the efficiency and no Senator has any reason to go home and apologize for the appropriation made for these hospitals. The State of New York itself should not deny them any reasonable amount, and this year the appropriations are small compared with the necessities, and I wish I could go home and say to my constituents that we had appropriated two millions to take care of the overcrowding in our insane institutions. It would seem to me asinine policy on the part of the State to quibble over half a million or one million to take care of these poor wards of the State whom we have got to take care of, and these improvements tend to efficiency and economy, and I wish it might be more.

Senator Bennett—I do not wish to be understood as taking the position that we should not take care of the helpless. My theory is that these are just the people who should receive the public money. Thomas Jefferson said the least possible government is the best government. The people, the paupers, the insane, and the sick, should be taken care of, but when you come to the middle class people, no man in that class is entitled to something from government that I do not get, and if the government cannot furnish the entire body what it is furnishing to one class, it is not right to furnish it to that one class, and I have my doubt whether the State should appropriate any money for college or normal school education, if limited only to a small class. The City of New York has no right to appropriate money for toothbrushes and eye-glasses for a certain section of the city, if it does not give them to my children also; it has no right to furnish a playground at 157th Street and Amsterdam Avenue if it cannot put a playground on every section of the City.

The Chair—Under the rule of thirty minutes, he has but two minutes more Senator Bennett—Who raised the point of order?

The Chairman—The Chair is enforcing the rule.

Senator Bennett—I ask unanimous consent.

The Chair—Senator Bennett asks unanimous consent to extend his time beyond the half hour.

Senator Brown—All right.

Senator Sage—I would like to ask the Senator from the 18th a question: Where has he found the toothbrushes and eye-glasses in this bill?

The Chairman—The question is on the proposition of unanimous consent.

Senator Bennett—I withdraw that, Mr. Chairman, and move to recommit the bill, and on that motion I would like to be heard.

The Chairman—Senator Bennett moves to recommit the bill. Without unanimous consent the Senator is entitled to discuss the motion for two minutes.

Senator Bennett—Very well, Mr. Chairman.

Senator Brown—Mr. President, I ask unanimous consent for the Senator from the Eighteenth to proceed.

The Chairman—The Chair desires to know what extension the Senator is to be granted?

Senator Sage—In view of the fact that we are waiting now for the sheets from the Comptroller's Office, I ask that this be made indefinite.

The Chairman—Is there objection to unanimous consent? Without objection, the Senator will proceed.

Senator Bennett—Now, the objection of the presiding officer having been removed, I will continue.

Mr. President, I desire to state, lest I should be misconstrued, I believe in the fullest appropriation for the care of the helpless and insane and the poor.

Senator G. L. Thompson—Mr. President, will the gentleman give way for a question? If you have no desire to retard the progress of our institutions in supplying them with funds, why is it you want to send broadcast throughout the State the impression that a laundry for some hospital or institution like that, anywhere in the State, for the care of the insane, is extravagant? How can you square yourself with your statement?

Senator Bennett—Now, the Senator need not be worried about what I say here being sent broadcast throughout the State.

I called attention to the fact yesterday that we were exceeding our revenues by between ten to twenty million, and I don't see anything in the papers which would indicate that it was "sent broadcast."

Senator Thompson—That was because the Mayor of New York said it could be reduced by seven million, and he got ahead of the Senator from the Eighteenth.

Senator Wagner—Well, he is right.

Senator Bennett—Mr. President, I called attention to it two or three weeks ago, and the Mayor took my cue, and having the benefit of high and exalted position—I have often said, the rule of nature obtains, one sows and the other reaps. I have no pride of authorship, the Mayor of New York followed the example of the Senator from the Thirty-fifth. I am glad to have the citizens of the State obtain the benefit. Now, I think I have called attention to—

Senator Sage—The sheets are here now.

Senator Bennett—Have you a sheet showing how the two millions is made up?

Mr. Reusswig—My answer was that the surplus was arrived at by assuming the expenses to June 30th and including contributions to the sinking fund.

Senator Bennett—What does that sheet show your actual total aggregate bank balance?

Mr. Reusswig—The estimated bank balance on that date is \$12,000,000. In determining that, we must estimate the revenue up to that date. (Inaudible.)

(The Senator from the 18th goes over to Mr. Reusswig's side and consults with him, with the sheet before them.)

Senator Bennett—I have asked Mr. Reusswig why the different funds, Nos. 1, 2 and 3, of the highway sinking fund—the difference being that the appropriation bill of this year appropriates only interest for March, 1917, and not for September 1, 1916, and so in all the other months.

Mr. Reusswig—Because that interest is not made until September, 1917. The appropriation for the current year includes the interest for March, 1916, and September, 1916.

Senator Bennett—On all funds?

Mr. Reusswig—No, sir; (inaudible).

(Some conversation between Senator Bennett and Mr. Reusswig, inaudible to the stenographer.)

Senator Bennett—Mr. Reusswig, do you know what the largest receipts for stock transfer tax of any year have been?

Mr. Reusswig—I cannot say it offhand, but if anyone has the Comptroller's Report available—well, possibly a million dollars. I would like to answer your question with reference to the capital fund of the prisons that is not included in the general fund statement which you have before you.

(Some conversation between Senator Bennett and Mr. Reusswig and another representative from the Comptroller's Office, shaking of heads and considerable dumb show.)

Senator Bennett—And you say, Mr. Reusswig, this million dollars capital fund, prison fund, does not exist?

Mr. Reusswig—It is not in the State treasury.

Senator Bennett—Well, then, can you turn to page 68 (or 38?) of this bill? Beginning 537.

Senator Sage—Mr. President, I don't want the impression to go abroad that there is not any such thing as prison capital fund, but it is not in the name of the State Treasurer, it is to the credit of the Commissions. It has nothing whatsoever to do with this general appropriation. In various banks. The money is actually there.

Senator Bennett—I think Mr. Reusswig has answered all of my questions.

After the Senator from the Sixteenth gets through, I would like about five minutes.

Senator Wagner—Mr. Reusswig, have you the comparative figures of appropriations made to the different departments between 1914 and 1916?

Mr. Reusswig—No.

Senator Wagner—You do not make an investigation as to whether the requests made are reasonable or not?

Mr. Reusswig—We tabulate.

Senator Wagner—And the tabulations—that is all, so you could give me no information as to whether a particular appropriation is necessary, desirable or extravagant?

Mr. Reusswig—No.

Senator Wagner—Can you tell me just what that two millions reserve is made up of? How you arrive at it?

Mr. Reusswig—It is made up on the basis of the outstanding liabilities, obligations incurred, not yet paid, from the treasury.

(Some remarks inaudible.)

Senator Sage—I want to explain that they have taken, as he says, obligations incurred before they are paid, and they have merely taken that to apply to the end of the fiscal year. Of course there are always obligations incurred, and they have taken those—

Senator Wagner—Now, ordinarily there would lapse between June 30th and October 1st, about four million dollars of salary payment, lapsing because of the change of the fiscal year. Your payroll is about sixteen million dollars per year?

Mr. Reusswig—(Reply inaudible.)

Senator Wagner—On appropriations for administrative expenses, is not it reliable to say that about fifty per cent is for payment of salaries and fifty per cent for other administrative expenses?

(Both gentlemen talking at once, much of it inaudible to anybody but themselves.)

Senator Wagner—So that four millions of the salaries do lapse?

Mr. Reusswig—No, no, sir.

Senator Wagner—And if the administrative expenses outside of salaries are sixteen million dollars, four million of that would lapse—

Mr. Reusswig—We have estimated nine million.

Mr. Wagner—Let me bring up the point.

So that these two millions which are being kept in reserve, are two million out of the four millions that would practically lapse?

(Reusswig and his assistant, Mr. Boone, shaking heads.)

Senator Wagner—Well, you are estimating two millions for expenses outside of salaries, two million more for expenses outside of salaries.

Mr. Reusswig—Yes, eight or nine more lapse, are not available, and the two million is a reserve in the treasury to pay obligations.

Senator Wagner—But there is no particular time when you need buy a sup-

ply, and if I have got money to purchase supplies and timber, and service and other matters of that kind which are not regular as salaries are, even though ordinarily I would expend it between June 30 and October 1, I can use that money before June 30? You are giving two millions of money which under an ordinary estimate would be spent after June 30, and this permits it to be spent before June 30, and you are keeping a reserve of two millions to meet it?

Mr. Reusswig—No; I think you have not come to the point yet.

Senator Wagner—Every department has knowledge of the fact that they may, in addition to their regular appropriation, they may spend two millions out of the four millions which would ordinarily lapse, figuring on an average expenditure equal to the expenditure for salaries, so that if between now and June 30th they incur these obligations, they will come out of the two millions?

Mr. Reusswig—We are not assuming that any such condition is going to arise.

Senator Sage—I would like to ask one question of Mr. Reusswig: I made the statement that they always include an item of this kind—

(Some nodding and shaking of heads and inaudible conversation between Senator Sage and the two representatives of the Comptroller's Office.)

Senator Simpson—Mr. President, may I ask, on behalf of all of us that the gentlemen speak so that we may hear them over here, *and so that the press may hear?*

Senator Sage—There is no appropriation bill contained in this statement—it is the first time—I say it is the custom of the Comptroller's Office always to reserve an amount necessary for contract or expenditures which have been incurred and for which bills have not been rendered; and this is what this is for.

Mr. Reusswig—That is what this particular item is for; I cannot speak of past experiences.

Senator Wagner—It has never been so in the past.

President Schoeneck—When the Deputy Comptroller addresses himself, will he please speak a little louder?

Senator Wagner—I took the pains to go over some appropriation bills of the past and never could find any such reservation made.

Senator Bennett—May I ask—I called attention to the fact that the reappropriations in this bill, in the Canal Sinking Fund, amounted to \$——. Now you state you include this in the reserve. Now, there is a reappropriation for the Panama Pacific Exposition: Have you included that in the million dollar reserve?

Mr. Reusswig—I stated that was included in the two million dollar reserve—(the rest of reply inaudible.)

Senator Bennett—How about the Plattsburg Commission? Is that an obligation?

Mr. Reusswig—The two millions is estimated as obligation outstanding on June 30th.

Senator Bennett—You have included the obligation expended? There is a difference between obligations outstanding and the balance itself.

Mr. Reusswig—The obligations may be such—this is to take care of obligations which—included in these items—intended to cover obligations outstanding.

Mr. Bennett—Well, here is the Plattsburg Centenary—

Mr. Reusswig—I don't believe there is any obligation outstanding against that. If there is any obligation outstanding, it is not included in that.

Senator Bennett—Wherever there is any obligation outstanding, you have not included it in your two millions?

Mr. Reusswig—No.

Senator Sage—That Plattsburg Centenary is for a monument, and I suppose they have contracted. They have been getting land.

Senator Foley—That obligation has been incurred; the government a certain amount, and the State contributes the rest. It is an absolute obligation against the State.

Senator Wagner—Just one other question: There is an excess in every one of our sinking funds?

Mr. Reusswig—Yes.

Senator Wagner—And in many of them a great deal more than is necessary

to contribute, for instance, this year, for the payment of the contribution to amortize?

Mr. Reusswig—That is true as to a number—as to most of them.

Senator Brown—Provision has been made for contribution for all the sinking funds, according to the Constitution, on the bills here?

The Second Deputy Comptroller—Except numbers 1 and 2. No. 2 (?) has an amount equal to the debt. No contribution necessary—and Nos. 3 and 4 have a large excess over the actual—in the last two or three years no contribution made to them. We paying the interest out of that and reducing the excess. No. 3, the Canal—(conversation inaudible to the stenographer).

Senator Bennett—Mr. President, what further remarks I have to make I will make on the rollcall.

The President—The Clerk will read the last section.

Senator Brown—An open call of the Senate, Mr. President.

President Schoeneck—It is moved that we have an open call of the Senate. Those in favor will say Aye. Opposed, No. The motion is carried.

The doorkeepers will close the doors except for admission of Senators, and the Sergeant-at-Arms will enforce the rule.

Rollcall for absentees.

During Rollcall:

Senator Bennett—Mr. President, I desire to call attention to the fact—I desire to state that in my opinion the present form of this bill is an improvement over the amendments we have adopted in past bills heretofore. In the first place, the Governor presented to us a budget (remarks inaudible). (Interruption by gavel to quiet the noise in the Chamber.)

Senator Bennett—What was lacking in the Governor's suggestion has been provided by the Committees on Ways and Means and Finance—a statement of the revenue accompanying it. We have been able to discuss the bill to a greater extent than we have been able to discuss it before.

Another good feature is that there has been included in the bill what heretofore has been put in three or four different bills, namely, the appropriation bill, the supply bill, reappropriation and a number of the other separate bills, and these bills are conveniently separated, all of which still further enables this body to see what we are voting for, what the income in the Treasury is, before we vote.

I therefore take pleasure in stating that this is an improvement on anything that has been done since I have become connected with it. Nevertheless, I desire to reiterate that I think it is a mistake to appropriate more than our revenue. It is admitted that we are appropriating a great many more million than our revenue. It is suggested that part of this excess be made up by increase in indirect taxation. Of course, when an increase is made in indirect taxation, in order to cover a deficit, it usually indicates we have made an appropriation that we are afraid—(inaudible; much confusion).

If we have got to have an increase, the issue should be met squarely and a direct tax imposed. I do not believe, however, that the operations of government have increased so as to make this necessary. Nevertheless, we have to appropriate for the expenses of government, and I therefore vote Aye.

VITA

The writer of this dissertation was born at Harrisville, Indiana, June 8, 1884. He attended the De Pauw Academy at Greencastle, Indiana, in 1903-4, and later De Pauw University, taking the A.B. degree in 1909. In 1910-11 and 1911-12, he attended Columbia University, in the former year as the Indiana scholar and in the latter year as a University scholar. He received the M.A. degree in 1911, and in the same year shared with Mr. Lewis Mayers the Toppan prize in Constitutional Law. In January 1912 he was co-author, with Prof. Charles A. Beard of Columbia University, of the "State-Wide Documents on the Initiative, Referendum, and Recall," published by the Macmillan Co. From 1912-15, he was a teacher of history in the Morris High School, New York City, and in 1915-16 a student in the Training School for Public Service connected with the Bureau of Municipal Research, New York City, being appointed Assistant Supervisor of Instruction in the Training School for Public Service on June 15, 1916.

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